



AGENDA

Committee of the Whole Meeting

2:00 PM - Monday, January 22, 2024
City Hall Council Chambers

Page

1. CALL TO ORDER:

2. NOTICE OF NEW BUSINESS:

- 2.1 Mayor's List
- 2.2 Councillors' Additions
- 2.3 CAO's Additions

3. ADOPTION OF AGENDA BY CONSENSUS:

4. ADOPTION OF MINUTES:

3 - 5

- 4.1 [January 8, 2024 Committee of the Whole Meeting Minutes 240108 - COW](#)

5. BUSINESS ARISING OUT OF THE MINUTES:

6. PRESENTATIONS AND DELEGATIONS:

6 - 29

- 6.1 [Capital and Operating Budget Presentation](#)
David Joy, Chief Financial Officer
Please Note: A report on the Capital and Operating Budgets is attached to this Agenda and a report on the Capital Budget is attached to the Regular Agenda
[2024 Capital and Operating Budget Presentation](#)

7. CORRESPONDENCE:

None

8. REPORTS FROM CAO AND ADMINISTRATION:

30 - 88

- 8.1 **Administration Report No. 0001/24**
Operating and Capital Budgets 2024 - 2028
[240122 - AR1 - Operating and Capital Budgets 2024 - 2028](#)

9. NEW BUSINESS:

10. RESOLUTION TO MOVE TO CLOSED COMMITTEE OF THE WHOLE MEETING:

- 10.1 **January 22, 2024 Resolution to Move to Closed Committee of the Whole Meeting**
None

11. ADJOURNMENT:



**MINUTES
COMMITTEE OF THE WHOLE
JANUARY 8, 2024
2:00 PM
CITY HALL COUNCIL CHAMBERS**

PRESENT:
Mayor Lilia Hansen
Councillor Trevor Bolin
Councillor Gord Klassen
Councillor Jim Lequiere
Councillor Sarah MacDougall
Councillor Byron Stewart
Councillor Tony Zabinsky

ALSO PRESENT:
Milo MacDonald, Chief Administrative Officer
Darrell Blades, Deputy Chief Administrative Officer
David Joy, Chief Financial Officer
Jessica Bowie, Chief Human Resources Officer
Karin Carlson, Director of Community Services
Shirley Collington, Director of Finance
Bonnie McCue, Corporate Officer
Jim Stewart, Capital Projects Manager
Angie Bernardin, Deputy Treasurer
Lucas Panoulas, IT Manager
Ryan Harvey, Communications Manager
Christina Brace, Deputy Corporate Officer (recording secretary)

- 1. Call to Order:**
The meeting was called to order at 2:00 pm.
- 2. Notice of New Business:**
None
- 3. Adoption of Agenda by Consensus:**
The January 8, 2024 Committee of the Whole meeting agenda was adopted as presented by consensus.

4. Adoption of Minutes:

December 11, 2023 Committee of the Whole Meeting Minutes

MOVED/SECONDED

“THAT, the minutes of the December 11, 2023 Committee of the Whole meeting be adopted as presented.”

CARRIED

5. Business Arising Out of the Minutes:

None

6. Presentations and Delegations:

None

7. Correspondence:

None

8. Reports from CAO and Administration:

None

9. New Business:

None

10. Resolution to Move to Closed Committee of the Whole Meeting:

January 8, 2024 Resolution to Move to Closed Committee of the Whole Meeting

MOVED/SECONDED

“THAT, Council move to a Closed Council Meeting for the purpose of discussing:

1. (c) Labour relations or other employee relations;
(g) Litigation or potential litigation affecting the municipality;
(k) Negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the council, could reasonably be expected to harm the interests of the municipality if they were held in public.
2. (b) The consideration of information received and held in confidence relating to negotiations between the municipality and a provincial government or the federal government or both, or between a provincial government or the federal government or both and a third party.”

CARRIED

11. Adjournment:

The meeting was adjourned at 2:01 pm.

City of Fort St. John Committee of the Whole
January 8, 2024

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Confirmed by Council this 22nd day of January, 2024

**CERTIFIED CORRECT IN ACCORDANCE
WITH SECTION 124 OF THE COMMUNITY CHARTER**

Lilia Hansen, Mayor

Bonnie McCue, Corporate Officer

Capital Project Revenues and Expenses by GL Category

	2024	2025	2026	2027	2028
Capital Reserves (PRA and FSJ)	11,287,000	600,000	-	-	-
Peace River Agreement Grant	24,902,000	30,283,000	6,447,000	5,623,000	1,300,000
Conditional - Federal	2,033,025	184,590	-	-	-
Conditional - Provincial	590,000	-	-	-	-
Sewer Capital Reserve	1,510,000	260,000	350,000	-	-
Water Capital Reserve	4,675,000	3,430,000	975,000	475,000	-
Developer Contributions	-	-	-	-	-
Federal Gas Tax	500,000	-	-	-	-
Municipal Finance Authority Borrowing	-	2,125,000	330,000	-	-
Regional and Other Grant	1,080,000	-	-	-	-
Total Financing of Capital Projects=\$98,959,615	46,577,025	36,882,590	8,102,000	6,098,000	1,300,000

Peace River Agreement	36,189,000	77.70%
Conditional - Provincial	590,000	1.27%
Conditional - Federal	2,033,025	4.36%
Sewer Capital Reserve	1,510,000	3.24%
Water Capital Reserve	4,675,000	10.04%
Regional and Other Grant	1,080,000	2.32%
Developer Contributions	0	0.00%
Federal Gas Tax	500,000	1.07%
	46,577,025	100.00%



Capital Program Performance History

	Budget	Actual	Difference	Percentage
2023 interim	52,236,857	32,215,154	20,021,703	38.33%
2022	72,954,838	54,237,440	18,717,398	25.66%
2021	71,125,957	46,773,149	24,352,808	34.24%
2020	68,420,815	34,697,608	33,723,207	49.29%
2019	59,223,674	40,991,087	18,232,587	30.79%
2018	59,063,674	27,782,953	31,280,721	52.96%
2017	48,591,000	33,778,425	14,812,575	30.48%
2016	38,116,500	18,638,806	19,477,694	51.10%
2015	33,649,950	19,871,629	13,778,321	40.95%
2014	31,405,000	20,537,557	10,867,443	34.60%
	53,478,827	32,952,381	20,526,446	38.38%

C1 - Transportation, Roads, Sidewalks

	2024	2025	2026	2027	2028
100 Street Rebuild	X				
Kin Park Stormwater Control	X	X			
89 Ave (78A St to 86 St)	X				
Road Overlay - Major Maintenance	X	X	X	X	
LAS 101 Ave (79 St to 86 St)	X	X			
Northern Lights Drive MOTI Partnership Overlay Paving	X				
Traffic Signal Intersection Upgrades	X	X	X	X	
101 Ave (96 St to 98 St)	X	X			
Major Sidewalk Replacement/Repair	X				
LAS 111 Ave (98 St to 100 St)		X	X		
105 Ave (102 St to 104 St)		X			
93 St (77 Ave to 79 Ave)		X			
89 Ave (79A St - 86 St)		X			
90 St (77 Ave - 79 Ave)		X			
109 Ave (102 St to 104 St)			X	X	
Total to be Spent on Roads = \$47,332,000	21,415,000	16,002,000	5,940,000	3,975,000	0



C2: Facilities, Buildings and Parks

	2024	2025	2026	2027	2028
Urban Tourism Sign Plan	X				
Kin Park Upgrades	X				
Retrofit RCMP Building	X	X			
Surerus Park Soccer Fields Reconstruction	X	X			
Kids Arena Field House Retrofit	X				
Matthews Park Equipment Replacement	X				
Emergency Services Building	X				
Public Works Building - Storage & Wash Bay addition	X				
City Hall Office Retrofit	X				
North Peace Arena Sidewalks and Hardscape Maintenance	X				
Festival Plaza - Installing drainage	X				
North Peace Cultural Center Renovations	X				
Demolition of Information Technology Building	X				
Boat Launch Upgrades	X				
Recreation Campus Building Signage	X				
Pomeroy SC Condenser/Desuperheater/Dehumidifier Replacement	X				
Garrison Trail Upgrades	X				
Surerus Park Pavillion	X	X	X		
North Peace Arena Parking Lot and roadway Repaving	X	X			
Hospital Trail Upgrades	X				
Pomeroy Sports Centre Exterior Resurfacing	X				
Fort St. John Cemetery Road Overlay	X				
North Peace Arena AHU Replacement	X				
City Hall Parking Lot	X				
Grounds Building - Lunch Room & Offices Reno		X			
Public Works Building - Storage & Wash Bay addition		X			
North Peace Arena Sidewalks and Hardscape Maintenance		X			
North Peace Cultural Center Renovations		X			
Pomeroy Sports Centre Bleacher Upgrades		X	X	X	
Pomeroy Sports Centre Lighting Replacement		X			
North Peace Arena Lobby and Washroom Upgrades		X			
Surerus Park Soccer Fields Reconstruction			X		
Storage Building at Woodlawn Cemetery			X		
Carrier Park Equipment and Upgrades			X		
Pomeroy SC Second Floor Storage / Meeting Room Upgrades			X	X	
North Peace Arena Basement and Bleacher Renos				X	
Pomeroy Sports Centre Condenser Replacement				X	X
Total Spent on Facilities, Buildings and Parks = \$34,715,000	13,867,000	16,200,000	1,530,000	1,918,000	1,200,000



C3: Water and Sewer

	2024	2025	2026	2027	2028
Resource Recovery Centre	X				
Bulk Water Filling Station Parking Lot	X				
Water Main Looping and Fire Hydrant Installations	X				
106 St Water Reservoir Replacement	X				
Sewer Outfall Improvements	X				
Collector Well Study	X				
Data Collection Units and StarAMR Upgrades	X				
Charlie Lake Dam Anchor Pilings		X			
Reservoir Cover Replacement		X			



C4: Equipment, Vehicles, Machinery

	2024	2025	2026	2027	2028
Public Works Utility Maintenance Equipment	X				
IT Network Replacement & Redesign	X	X	X	X	
IT Surveillance Systems	X	X			
IT Network Storage Upgrades	X	X	X	X	
IT Power Supply & Distribution	X	X	X	X	
IT Printer & Copier Replacement	X	X			
Public Works Hook Lift Truck	X				
Public Works Debris Boxes x2	X	X	X	X	
Fire Dept Auto Extrication Hydraulic Tool Replacement	X				
Pomeroy Sports Centre Ice Resurfacer	X				
Public Works Loader Mounted Snowblower Replacement	X				
Grounds Sidewalk Machine	X				
Public Works Hook Lift Attachements	X				
Grounds Finishing Mower attachment	X				
Public Works Boom Mower	X				
Facilities Maintenance Vehicle	X				
Facilities Maintenance Equipment	X				
Service Vehicle Replacement	X				
IT Pomeroy SC Sound System replacement/upgrade	X				
IT Bulk Water System Replacement	X				
Upgrades to Brush 1 Skid Unit	X				
Public Works Loader Mounted Snowblower Replacement		X	X		
Public Works Asphalt Hot box		X			
Fire Apparatus: Long Term Replacement - Engine 2 Unit 19		X			

C5: Studies, Plans, Projects	2024	2025	2026	2027	2028
Economic Development Strategy	X				
Lands: Acquisition and Disposal	X				
Neighbourhood Plan Areas: Urban Development	X				
Capital Asset Management Plan	X				
Health & Safety Master Plan	X				
Air Photo and Lidar Contract	X	X	X		
Facilities Preventative Maintenance Project	X				
Storm Water Management Plan	X				
Property File Scanning	X				
Official Community Plan Update	X				
Community Services Service Level Policy	X				
Integrated Survey Area Expansion	X				
Parking Study	X				
Operator Training Program	X				
Building Safer Communities	X	X			
Community Services Divisional Systems Development Program	X				
Planning and Design for Road Reconstruction Projects	X				
Public Art Initiatives	X	X	X	X	X
Sport Event Hosting and Economic Event Assessment	X				
Water Model Update	X				
Sewer Model Update	X				
Bylaw Review related to Provincial Housing Legislation	X				
HRIS System Review and Update	X				
Website Upgrade	X				
Records Management Project	X				
Capital Project Management	X	X	X		
Bylaw Technicians	X				
Evacuation Planning	X				
Emergency Support Services Equipment and Training	X				
Emergency Operations Centres Equipment and Training	X				
Pomeroy Sports Centre First Floor Design Layout Study	X				
Research & Development Collaboration with UNBC	X				
Integrated Community Tourism Strategy		X			
Naming Rights at Rec Campus		X			
Total to be Spent = \$4,088,615	2,958,025	625,590	305,000	100,000	100,000





Questions – Capital Budget ?

City of Fort St. John Five Year Financial Plan Bylaw Schedule "A"

	2024	2025	2026	2027	2028
REVENUE					
% Taxation to Total Revenue	39.57%	40.78%	41.36%	41.27%	42.26%
Property Taxation	\$ 39,627,233	\$ 41,435,242	\$ 42,582,498	\$ 43,785,300	\$ 45,045,661
Sale of Services	\$ 15,806,657	\$ 15,979,180	\$ 16,332,489	\$ 16,571,156	\$ 16,795,589
Government Transfers	\$ 31,498,993	\$ 31,347,065	\$ 31,696,802	\$ 32,066,698	\$ 32,347,971
Interest Income	\$ 2,180,000	\$ 1,885,000	\$ 1,780,000	\$ 1,685,000	\$ 1,580,000
Other Revenue	\$ 11,026,735	\$ 10,957,837	\$ 10,570,201	\$ 11,984,625	\$ 10,821,344
TOTAL REVENUE	\$ 100,139,618	\$ 101,604,324	\$ 102,961,990	\$ 106,092,779	\$ 106,590,565
EXPENSES					
General Government Services	14,088,839	14,289,276	14,762,857	14,331,672	14,470,951
Environmental Development	880,818	931,704	922,250	939,911	961,022
Parks, Recreation & Cultural	15,448,464	15,380,291	14,833,268	16,094,171	15,036,906
Cemetery	314,825	333,802	330,066	335,258	340,602
Garbage and recycling	1,183,000	1,375,000	1,748,000	1,723,000	1,733,000
Protective Services	17,142,026	17,419,571	17,316,396	17,932,329	18,329,401
Transit Services	3,260,000	3,291,500	3,330,000	3,390,500	3,465,000
Transportation Services	6,828,341	7,063,408	7,018,561	7,088,997	7,161,415
Water Utility	4,073,556	4,215,662	4,349,610	4,487,215	4,474,758
Sewer Utility	4,501,361	4,624,430	4,679,430	4,761,505	5,032,935
Amortization Expense	14,394,000	14,644,000	14,899,000	15,149,000	15,404,000
Debt Servicing (Interest & Principle)	4,168,191	4,084,657	4,098,516	4,000,555	3,531,280
TOTAL EXPENSES	\$ 86,283,421	\$ 87,653,301	\$ 88,287,954	\$ 90,234,113	\$ 89,941,270
ANNUAL (SURPLUS) DEFICIT	\$ 13,856,197	\$ 13,951,023	\$ 14,674,036	\$ 15,858,666	\$ 16,649,295
RESERVES, CAPITAL AND DEBT					
Transfer from Reserves	(3,221,132)	(2,199,028)	(2,556,449)	(2,359,857)	(2,225,313)
Transfer from Accumulated Surplus	(14,394,000)	(14,644,000)	(14,899,000)	(15,149,000)	(15,404,000)
Transfers to Reserves	31,471,329	30,794,051	32,129,485	33,367,523	34,278,608
TOTAL EXPENDITURES	\$ 13,856,197	\$ 13,951,023	\$ 14,674,036	\$ 15,858,666	\$ 16,649,295
Revenues					
Total Revenue	100,139,618	101,604,324	102,961,990	106,092,779	106,590,565
Transfer from Reserves	3,221,132	2,199,028	2,556,449	2,359,857	2,225,313
Transfer from Accumulated Surplus *	14,394,000	14,644,000	14,899,000	15,149,000	15,404,000
Collection for Other Governments	18,551,200	18,601,200	19,201,200	19,251,200	19,401,200
	136,305,950	137,048,552	139,618,639	142,852,836	143,621,078
(* to offset Amortization)					
Expenses					
Total Expenses	86,283,421	87,653,301	88,287,954	90,234,113	89,941,270
Transfer to Reserves	31,471,329	30,794,051	32,129,485	33,367,523	34,278,608
Tax Requisitions	18,551,200	18,601,200	19,201,200	19,251,200	19,401,200
	136,305,950	137,048,552	139,618,639	142,852,836	143,621,078



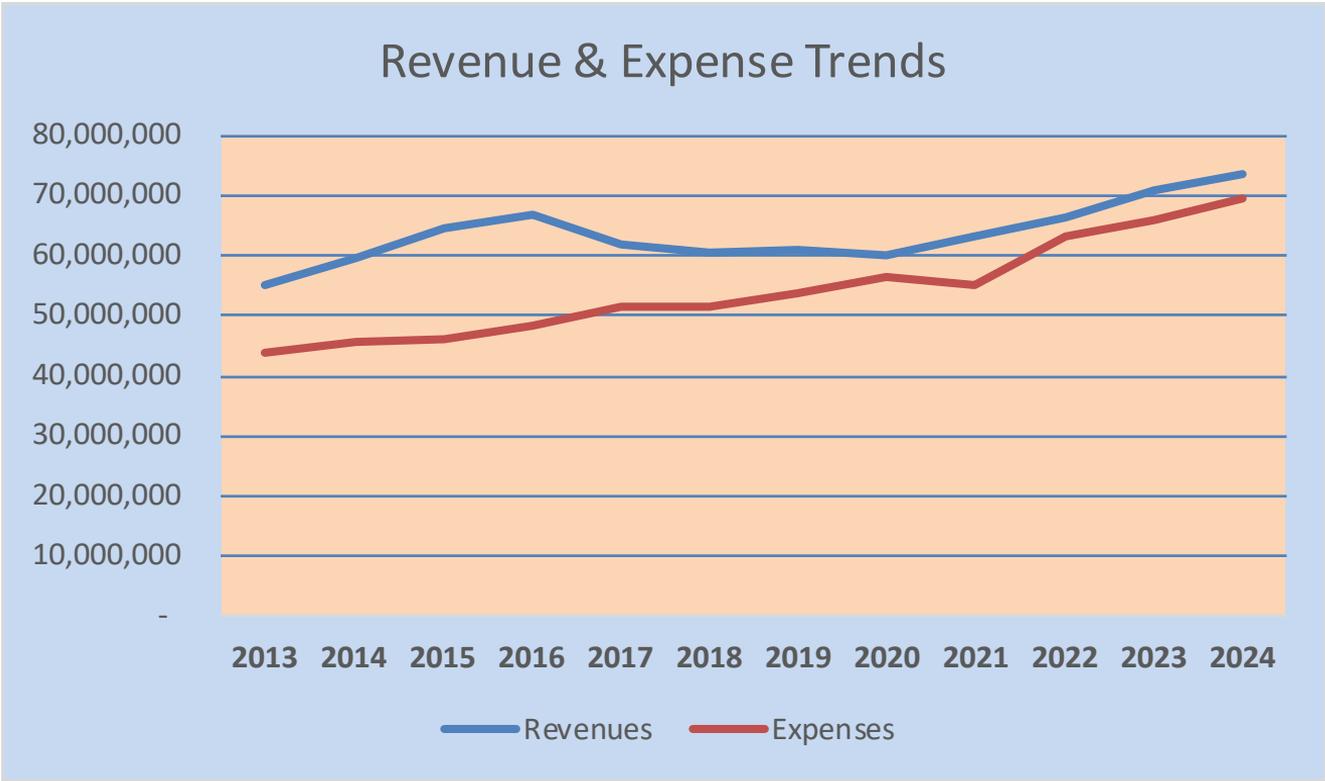
Operating Budget 2024-2028

	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Revenue					
Municipal Taxes	39,127,233	40,935,242	42,082,498	43,285,300	44,535,661
Grants in lieu of taxes	500,000	500,000	500,000	500,000	510,000
Actuarial Adjustments	862,000	862,000	880,000	880,000	902,000
Services provided to other governments	1,266,157	1,103,680	1,121,989	1,130,656	1,140,089
Sale of services	14,540,500	14,875,500	15,210,500	15,440,500	15,655,500
Other revenue from own sources	10,164,735	10,095,837	9,690,201	11,104,625	9,919,344
Government transfers (operating only)	1,958,633	1,921,165	1,933,948	1,946,987	1,960,286
Return on investment	2,180,000	1,885,000	1,780,000	1,685,000	1,580,000
Transfers in	3,221,132	2,199,028	2,556,449	2,359,857	2,225,313
	73,820,390	74,377,452	75,755,585	78,332,925	78,428,193
Expenses					
Salaries, wages and employee benefits	31,913,930	33,898,751	33,600,867	34,291,271	35,010,404
Contracted and general services	18,781,095	18,871,539	19,117,599	19,318,475	19,655,569
Materials, goods and supplies	6,291,700	5,427,048	5,569,591	6,411,401	5,162,877
Utilities	2,928,150	2,927,150	2,928,200	2,929,300	2,930,300
Other expenses	3,474,947	3,378,160	3,342,950	3,336,661	3,334,424
Interest and bank charges	1,597,565	1,564,381	1,559,190	1,506,764	1,257,407
Principal on Long-Term Debt & Actuarial Adj.	2,570,626	2,520,276	2,539,326	2,493,791	2,273,873
Transfers out (to operating reserves only)	2,110,362	2,352,829	2,119,362	2,019,138	2,155,691
	69,668,375	70,940,134	70,777,085	72,306,801	71,780,545
	4,152,015	3,437,318	4,978,500	6,026,124	6,647,648
Requisitions:					
Collection for other governments revenue	18,551,200	18,601,200	19,201,200	19,251,200	19,401,200
Other tax requisitions - Expenditures	18,551,200	18,601,200	19,201,200	19,251,200	19,401,200
	0	0	0	0	0
Grant Revenue Received and Transferred:					
Government & BC Hydro Grant Revenue	29,540,360	29,425,900	29,762,854	30,119,711	30,387,685
Transfers out to Capital Reserves	33,692,375	32,863,218	34,741,354	36,145,835	37,035,333
	(4,152,015)	(3,437,318)	(4,978,500)	(6,026,124)	(6,647,648)
Balanced Cash Budget	0	0	0	0	0
Net Surplus (Deficit)	0	0	0	0	0
Depreciation (xfr from Accumulated Surplus)	14,394,000	14,644,000	14,899,000	15,149,000	15,404,000
Operating & Capital Revenues					
Operating Revenue	73,820,390	74,377,452	75,755,585	78,332,925	78,428,193
Collection for other governments revenue	18,551,200	18,601,200	19,201,200	19,251,200	19,401,200
Transfer from Accumulated Surplus (Amortization)	14,394,000	14,644,000	14,899,000	15,149,000	15,404,000
Government transfers Revenue (capital only)	29,540,360	29,425,900	29,762,854	30,119,711	30,387,685
Balanced to the 2024-2028 Financial Plan	136,305,950	137,048,552	139,618,639	142,852,836	143,621,078
Operating & Capital Expenditures					
Operating Expenses	69,668,375	70,940,134	70,777,085	72,306,801	71,780,545
Amortization of Tangible Capital Assets	14,394,000	14,644,000	14,899,000	15,149,000	15,404,000
Other tax requisitions - Expenditures	18,551,200	18,601,200	19,201,200	19,251,200	19,401,200
Transfers out (capital expenditures only)	33,692,375	32,863,218	34,741,354	36,145,835	37,035,333
Balanced to the 2024-2028 Financial Plan	136,305,950	137,048,552	139,618,639	142,852,836	143,621,078



Variance Analysis 2024 Operating Budget

	2022 Actual	2023 Budget	2024 Budget	2024 vs. 2023 Budgets Favourable (Unfavourable)
Revenues				
Actuarial Adjustments	796,364	861,000	862,000	1,000
Collection for Other Governments	16,307,110	16,476,000	18,551,200	2,075,200
Government transfers	30,471,001	30,595,294	31,498,993	903,699
Other Revenue from Own Sources	9,764,891	9,796,739	10,164,735	367,996
Payments/Grants in Lieu of Taxes	485,272	475,000	500,000	25,000
Return on Investment	1,622,570	1,758,500	2,180,000	421,500
Sale of Services	13,815,764	13,987,650	14,540,500	552,850
Services Provided to Other Governments	1,534,711	1,180,156	1,266,157	86,001
Taxes	34,763,864	37,567,094	39,127,233	1,560,139
Transfers in	1,694,664	3,654,405	3,221,132	(433,273)
Total Revenues	111,256,210	116,351,838	121,911,950	5,560,112
Expenses				
Contracted and General Services	19,236,790	19,278,870	18,781,095	497,775
Interest and Bank Charges	1,555,929	1,586,683	1,597,565	(10,882)
Materials, Goods and Supplies	5,313,549	6,831,865	6,291,700	540,165
Other Expenses	3,153,452	3,195,850	3,474,947	(279,097)
Other Tax Requisitions	16,299,362	16,476,000	18,551,200	(2,075,200)
Principal on Long Term Debt & Actuarial Adjustments	2,306,300	2,385,699	2,570,626	(184,927)
Salaries, Wages and Employee Benefits	28,288,460	29,365,042	31,913,930	(2,548,888)
Transfers Out	34,512,223	34,906,554	35,802,737	(896,183)
Utilities	2,569,924	2,325,275	2,928,150	(602,875)
Total Expenses	113,235,990	116,351,838	121,911,950	(5,560,112)
Net Surplus (Deficit)	(1,979,780)	0	0	0



Assessment Analysis										Increase (Decrease)	
Units	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024 vs. 2023	2024 vs. 2016
Residential	7,365	7,759	7,833	7,917	7,918	7,938	7,925	7,924	7,903	(21)	538
Utilities	32	31	31	30	29	29	30	30	30	0	(2)
Major Industry	3	3	3	3	2	2	2	2	2	0	(1)
Light Industry	16	16	21	21	24	24	24	24	24	0	8
Commercial	1,217	1,270	1,272	1,295	1,268	1,266	1,263	1,264	1,283	19	66
Non-Profit	33	34	35	36	36	36	41	43	43	0	10
Farm	5	8	7	7	10	12	16	15	15	0	10
	8,671	9,121	9,202	9,309	9,287	9,307	9,301	9,302	9,300	(2)	629
	4.92%	5.19%	0.89%	1.16%	(0.24%)	0.22%	(0.06%)	0.01%	(0.02%)	(0.02%)	7.83%
Assessment Values	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024 vs. 2023	2024 vs. 2016
Residential	\$ 2,689,563,500	\$ 2,706,641,100	\$ 2,518,030,840	\$ 2,476,752,400	\$ 2,466,006,200	\$ 2,397,238,530	\$ 2,566,084,605	\$ 2,716,810,325	\$ 2,701,653,550	(0.56%)	0.45%
Utilities	\$ 3,329,580	\$ 3,386,690	\$ 3,527,555	\$ 3,916,140	\$ 4,713,500	\$ 4,369,195	\$ 4,550,860	\$ 4,912,970	\$ 5,335,825	8.61%	60.26%
Major Industry	\$ 34,448,100	\$ 33,041,100	\$ 31,247,000	\$ 30,275,000	\$ 28,751,000	\$ 27,040,000	\$ 25,179,000	\$ 23,213,000	\$ 21,444,000	(7.62%)	(37.75%)
Light Industry	\$ 17,253,600	\$ 15,958,300	\$ 17,682,800	\$ 18,486,200	\$ 20,277,300	\$ 25,503,700	\$ 21,056,300	\$ 22,000,500	\$ 22,634,400	2.88%	31.19%
Commercial	\$ 1,071,648,195	\$ 1,072,169,730	\$ 1,107,919,900	\$ 1,111,602,153	\$ 1,107,204,970	\$ 1,038,607,422	\$ 1,109,160,450	\$ 1,158,100,796	\$ 1,188,091,950	2.59%	10.87%
Non-Profit	\$ 4,648,800	\$ 3,112,000	\$ 3,237,700	\$ 4,294,500	\$ 4,735,400	\$ 16,729,700	\$ 17,374,700	\$ 18,904,000	\$ 19,492,700	3.11%	319.31%
Farm	\$ 113,495	\$ 159,686	\$ 146,860	\$ 146,860	\$ 170,681	\$ 222,800	\$ 268,792	\$ 271,349	\$ 271,349	0.00%	139.08%
	\$ 3,821,005,270	\$ 3,834,468,606	\$ 3,681,792,655	\$ 3,645,473,253	\$ 3,631,859,051	\$ 3,509,711,347	\$ 3,743,674,707	\$ 3,944,212,940	\$ 3,958,923,774	0.39%	3.61%
	11.92%	0.35%	(3.98%)	(0.99%)	(0.37%)	(3.36%)	6.67%	5.36%	0.37%		
Average Property Values	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024 vs. 2023	2024 vs. 2016
Residential (from Prov of BC)	\$ 365,182	\$ 348,839	\$ 321,464	\$ 312,840	\$ 311,443	\$ 301,995	\$ 323,796	\$ 342,858	\$ 341,852	(0.29%)	(6.39%)
Utilities	\$ 104,049	\$ 109,248	\$ 113,792	\$ 130,538	\$ 162,534	\$ 150,662	\$ 151,695	\$ 163,766	\$ 177,861	8.61%	70.94%
Major Industry	\$ 11,482,700	\$ 11,013,700	\$ 10,415,667	\$ 10,091,667	\$ 14,375,500	\$ 13,520,000	\$ 12,589,500	\$ 11,606,500	\$ 10,722,000	(7.62%)	(6.62%)
Light Industry	\$ 1,078,350	\$ 997,394	\$ 842,038	\$ 880,295	\$ 844,888	\$ 1,062,654	\$ 877,346	\$ 916,688	\$ 943,100	2.88%	(12.54%)
Commercial	\$ 880,565	\$ 844,228	\$ 871,006	\$ 858,380	\$ 873,190	\$ 820,385	\$ 878,195	\$ 916,219	\$ 926,026	1.07%	5.16%
Non-Profit	\$ 140,873	\$ 91,529	\$ 92,506	\$ 119,292	\$ 131,539	\$ 464,714	\$ 423,773	\$ 439,628	\$ 453,319	3.11%	221.79%
Farm	\$ 22,699	\$ 19,961	\$ 20,980	\$ 20,980	\$ 17,068	\$ 18,567	\$ 16,800	\$ 18,090	\$ 18,090	0.00%	(20.30%)
	\$ 14,074,418	\$ 13,424,899	\$ 12,677,453	\$ 12,413,992	\$ 16,716,162	\$ 16,338,977	\$ 15,261,105	\$ 14,403,749	\$ 13,582,248	(5.70%)	(3.50%)
	2.50%	(4.61%)	(5.57%)	(2.08%)	34.66%	(2.26%)	(6.60%)	(5.62%)	(5.70%)		



Average Property Values	2023	2024	2024 vs. 2023
Residential (from Prov of BC)	\$ 342,858	\$ 341,852	(0.29%)
Utilities	\$ 163,766	\$ 177,861	8.61%
Major Industry	\$ 11,606,500	\$ 10,722,000	(7.62%)
Light Industry	\$ 916,688	\$ 943,100	2.88%
Commercial	\$ 916,219	\$ 926,026	1.07%
Recreation/Non-Profit	\$ 439,628	\$ 453,319	3.11%
Farm	\$ 18,090	\$ 18,090	0.00%
	\$ 14,403,749	\$ 13,582,248	(5.70%)

Avg Residential Tax Revenue	2023	2024	2024 vs. 2023
Increases (Decreases)			Incr. (Decr.)
Residential	\$ 1,836	\$ 1,909	\$72
Utilities	\$ 6,551	\$ 7,114	\$564
Major Industry	\$ 344,995	\$ 332,247	(\$12,749)
Light Industry	\$ 24,891	\$ 26,696	\$1,805
Commercial	\$ 13,808	\$ 14,548	\$741
Recreation/Non-Profit	\$ 4,963	\$ 5,335	\$372
Farm	\$ 29	\$ 30	\$1



Major Unfavourable Variances:

Salaries & Wages	2,221,274	Includes non-union, IAFF and BCGEU wage increases, contractual COLA obligation; 3 additional FTE's
Utilities	602,875	Primarily global inflation; Parks and Playgrounds \$200k, watering & washrooms
Employee Benefits	384,114	Pension \$183k; CPP & EI \$87k; Employer Health Tax \$57k (under other expenses); all a function of wages & salaries
Insurance	230,300	New RCMP building; Vehicles; Cyber insurance; contents insurance for Zamboni & tool cat machine
	3,438,563	

Included in the above Income Statement to Offset the Operating Deficit:

Increase in Peace River Agreement Revenue Used for Operations, excluding C5 projects	1,398,240
Property Tax Revenue Increase	1,797,683
Transferred Interest related to Operating Reserve	480,000
	3,675,923



Government Transfers (\$904k Favourable):

Peace River Agreement Grant increased by 2.12% or \$554k

Provincial Conditional Grants increased by \$240k

Federal Gas Tax increased by \$77k

Conditional Regional Grants increased by \$62k

- Accessibility grant \$50k



Within “Government Transfers”, Conditional Provincial Grants = \$1,789,560

- BC Hydro Community Measures \$1,339,560 3.5% increase
- Traffic Fine Revenue \$ 300,000
- Climate Action Grant \$ 150,000 newly budgeted for 2024

Conditional Provincial Grant:

- Small Community Grant \$120,000



Revenues:

Collection for other Governments (\$2,075k fav)

Schools, 2 brand new schools (\$950k fav), Regional District, preparation for new pool (\$800k fav) and Hospital, new hospital being built in Dawson Creek (\$325k fav). Offset for Collection in Expenses, is in Other Tax Requisitions.

Government Transfers (\$904k fav)

Receiving more grant revenue from the Peace River Agreement (\$554k fav), Federal Gas Tax (\$100k fav); Conditional Provincial grants (\$140k fav); Accessibility grant (\$50k fav); Community Measures Grant (\$45k fav).

Other Revenue from Own Sources (\$352k fav)

Lower PRRD Subsidy for the pool to offset lower expenses below (\$371k unfav); Leases (\$190k unfav); BC Transit Subsidy (\$225k fav) to offset higher expenses; PNG Franchise Fee (\$200k fav); Ice Rentals (\$190k fav); Rentals (\$56k fav); Interest on Arrears (\$50k fav); High on Ice (\$46k fav); General Admissions (\$32k fav); Miscellaneous (\$69k fav); Swimming Lessons (\$50k fav).

Payments/Grants in Lieu of Taxes (\$25k fav)

Budget adjusted to reflect actual experience.

Return on Investment (\$422k fav)

To reflect higher interest rates on higher reserve balances.

Sale of Services (\$553k fav)

Increase in water/sewer volume and rates.

Services Provided to Other Governments (\$86k fav)

Recoveries increased to approach historical trends (\$30k fav); Administration Fees (\$31k fav); Fee for Service (\$25k fav).

Taxes (\$1,560k fav)

The municipal portion of tax revenue will increase (\$1,798k fav); Transit tax (\$167k unfav); Local Area Service (\$90k unfav).

Transfers In (\$433k unfav)

Additional transfer from PRA related Capital Reserves to cover non-capital items (\$206k fav); Less transfer from operating reserves to cover budget deficit (\$647k unfav).



Expenses:

Contracted and General Services (\$498k fav)

Contract-Other, moved winter sand to materials (\$190k fav) and other contract reductions (\$176k fav); RCMP Contract to account for municipal vs. rural support work (\$261k fav); Contract - Electrical (\$50k fav); Staff Training & Development (\$48k fav); Janitorial (\$116k fav); Professional Services (\$29k fav); Contract - Internet (\$20k fav); Overall increase in insurance (\$130k unfav); Contract - Mechanical (\$66k unfav); New RCMP building insurance (\$56k unfav); Cyber Insurance (\$30k unfav); Legal (\$18k unfav); Rentals & Leases (\$17k unfav); Telephone (\$25k unfav); Memberships & Professional Development (\$16k unfav); Vehicle Insurance (\$15k unfav); Medical/Chiropractor Fees (\$12k unfav); Wellness & Fitness (\$10k unfav).

Interest and Bank Charges (\$11k unfav)

Higher interest rates on prepaid taxes.

Material, Goods and Supplies (\$540k fav)

Less major maintenance projects (\$736k fav); Replacement Equipment (\$84k fav); Special Event Supplies (\$73k fav); Office Supplies (\$35k fav); Print Supplies (\$27k fav); Winter sand moved from Contract-Other to Materials-Other (\$180k unfav); Janitorial supplies (\$45k unfav); Parts (\$36k unfav); Fuel, Oil, Lubricants (\$127k unfav).

Other Expenses (\$279k unfav)

High on Ice (**\$105k unfav**); Public Art Show/Interactive Light Tunnel (**\$29k unfav**) offset by grants; Accessibility Committee (**\$64k unfav**); Employer Health Tax (**\$57k unfav**); Employee Recognition (**\$23k unfav**); E-bill costs (**\$20k unfav**); Grants-in-Aid (**\$13k unfav**); Contract Ice & Snow Contractor (**\$50k fav**).

Other Tax Requisitions (\$2,075k unfav)

Offset by collections above.

Principal on Long-Term Debt & Actuarial Adjustments (\$185k unfav)

Actuarial Adjustment (**\$185k unfav**); increase in LAS debt.



Salaries, Wages and Employee Benefits (\$2,549k unfav)

BCGEU, IAFF and Non-Union Staff and benefits increases per collective agreements and grid progressions **(\$2,246k unfav)**.
Added IAFF mandatory on call premiums and on call office pay premiumms for 2 positions never before budgeted.
Increased staffing by 3 FTEs: Facilities Labourer, Community Safety Manager and Electronic Disclosure Clerk **(\$303k unfav)**.

Transfers Out (\$896 unfav)

Higher interest received and transferred out to operating reserves **(\$517k unfav)** and to capital reserves **(\$35k unfav)**;
Transfer to Reserves **(\$284k unfav)**; Transfer to General Infrastructure Fund **(\$844k fav)**; Increase in Gas Tax to Reserves **(\$100k unfav)**; Transfer to FSJ capital reserve **(\$45k unfav)**; Transfer to Contingency Reserve from Operating **(\$753k unfav)**.

Utilities (\$603k unfav)

Primarily global inflation. Parks and Playgrounds **(\$200k unfav)**, watering and washrooms.





Questions?





REQUEST FOR DIRECTION

File # 1705-20, 1715-02

Report To: Mayor and Council
From: Chief Financial Officer
Presenter: David Joy
Subject: Administration Report No. 0001/24
Operating and Capital Budgets 2024 - 2028
Options:
Meeting: Committee of the Whole
Meeting Date: 22 Jan 2024

CAO'S COMMENTS:

This report provides a summary of the process by which staff have arrived at both capital and operating budgets while managing the impacts of very strong inflationary pressures over the past year.

DEFINE THE TOPIC: Over the past year, governments, businesses, and residents have experienced extraordinary inflationary pressures, supply chain issues and significant interest rate hikes which have affected the cost of living and the cost of doing business for all concerned. Administration has been required to manage significant increases in labor costs and all other operating costs. This has required a combination of a modest increase in tax revenue and other non-tax revenue and an increased utilization of provincial grant revenue for operational purposes.

KEY INFORMATION:

The City is in the enviable position of receiving perennial Peace River Agreement (PRA) and other provincial/federal grant revenue totaling almost \$31.5 million in 2024 all the while maintaining adequate cash reserves. As a result, over the years, the City has added facilities and equipment, improved roads infrastructure, and improved water/sewer infrastructure. This has resulted in an increase in operational costs to maintain and operate the City's asset increase. In order to balance the operating budget, Administration has increased its transfer of PRA revenue to 10% of total PRA to be received to balance the

operating budget.

RELEVANT OBSERVATIONS:

The City is in a financial healthy position with some financial mechanisms available to it to mitigate the tax burden of its citizens and businesses in the face of significant inflationary expenses and capital costs. It should be noted that before the tax revenue level was set, Administration has increased non-tax revenue and decreased other costs as much as possible, excluding salaries, wages and benefits. Additional Peace River Agreement revenue will be transferred to partially offset a possible deficit and to recognize the increase in operating and maintenance costs of additional facilities and equipment financed through Peace River Agreement revenue. Some funds from interest earned on reserve investments will also be used to offset expenses.

As a result of taking advantage of the financial mechanisms available to the City, the operating budget presented here will require only a modest tax revenue increase whereby the average residential property owner will pay an additional \$72 for the year (\$6 per month) on an average property value of \$341,852. For commercial businesses, commercial property owners will pay an additional \$741 (\$61.75 per month) in municipal taxes for an average property value of \$926,026.

Highlights of the 2024 Municipal Budget:

Capital Budget - The City's 2024 Capital Budget for \$46.6 million has no effect on municipal property taxes. 77.70% of it is financed with Peace River Agreement revenue; 13.28% of the capital projects are for Water and Sewer projects which are financed through reserves built via water/sewer utility rates; the remaining 9.02% of capital projects are financed through other federal and provincial grants. Based on historical average, it is likely that 38% of the 2024 budget will be carried over into 2025.

100 Street Rebuild - This 4 year project will be completed in 2024.

Kin Park - Major upgrades and stormwater control infrastructure will be installed during the year.

Resource Recovery Centre - This includes upgrades to the sewer treatment system to allow for more uses for the treated effluent which will result in higher quality treated effluent suitable for more purposes and suit more clients.

Tax Revenue - The revenue increase is generally 59% lower than that proposed by other similar-sized municipalities. This was achieved by lowering costs for Contracted and General Services and Materials, Goods and Supplies. The significant increase in salaries, wages and benefits was mitigated with an increase in the utilization of Peace River Agreement revenue by using \$2.69 million or 10% of the annual PRA revenue for operations. The Province expects that no more than 20% of operational costs should be in non-capital related services for the PRA. PRA revenue spent on C5 projects such as studies, initiatives, plans are excluded from the 20% rule of thumb calculation.

Contingency Stabilization Reserve - A partial replenishment in the amount of \$752,708 to the Contingency Stabilization reserve is built into this operating budget. The Contingency Stabilization reserve is the consolidation of a group of prior discontinued reserves that includes tax stabilization, contingency, emergency, snow removal, assessment appeals, elections, human resources, RCMP and insurance deductibles. The consolidated Contingency Stabilization reserve will ensure that the City can respond to significant unplanned but probable events without creating unexpected or significant fluctuations in the tax rate. The general rule of thumb is that the contingency reserve should be at a level equivalent to 5% of the City's annual revenues (excluding municipal taxes and those taxes collected on behalf of other agencies). This would translate to a required contingency reserve amount of \$5,168,038. The contingency reserve as at 2023 year end is at \$1,073,406. In 2019, the contingency reserve was at \$4,433,310.

Transparency and Accountability - Expenses have accelerated by \$8 million since 2022, requiring similar increases in revenue, whether it be from an increase in tax revenue, recovery of revenue from own sources to pre-pandemic levels or with the utilization of operating reserves and grant revenue to balance the budget. A detailed variance analysis is provided in the attachments to identify the differences between the 2023 and 2024 operating budgets.

Based on the information provided in this report, the "Schedule A 2024-2028" financial statement attached to this report will be formally introduced as a bylaw at the Regular Council meeting on February 12th. This format is legislated by the Province and shows major revenues by general ledger categories yet states expenses by department. Alternatively, Administration develops its operating budget revenue and expenses by cost

centre and by general ledger categories. The "2024-2028 Operating Budget Summary" provides the audit trail from Schedule A to illustrate the effect of operating and capital grant revenue and how it flows through the income statement. It also isolates amortization, provincial requisitions and capital revenue/expenditure flow-throughs from the body of the essential income statement itself. A variance analysis is provided to explain the changes from the 2023 operating budget to the 2024 operating budget.

The income statement presentation in Schedule "A" appears to indicate that there is a substantial annual surplus of \$17.4 million. However, this is not the case because government transfer revenue includes federal and provincial grant revenue allocated for capital projects and when combined with transfers to/from reserves and amortization of assets, there is no budgeted surplus nor deficit. Proof of that is in the other attachments.

COMPLIANCE WITH STRATEGIC PILLARS:

Vibrant Community – Invest in community safety, social, cultural, and recreational programs.

Relationships & Advocacy – Initiate and foster relationships and advocate to decision makers on the issues that impact our community and our neighbours.

Economic Development – Enhance community economic development to provide opportunities and sustainability for Fort St. John.

Organizational Excellence – Provide a healthy workplace that is inclusive and builds on our diversity, engagement, and sense of community.

Managing Assets – Build and manage assets that support the current and future needs of the community.

COMPLIANCE WITH STRATEGIC PRIORITIES:

ESSENTIAL QUESTION:

As a percentage, how much Peace River Agreement revenue should be used to offset net expenses?

Should tax revenue be increased to reduce the reliance on Peace River Agreement revenue?

DETERMINED DESIRED OUTCOMES (If the essential question is answered)

KEY RESULT:

UNINTENDED OUTCOMES:

DEPARTMENTS CONSULTED ON THIS REPORT to achieve the key results (pros and cons)

All departments

Attachments:

2024 Capital and Operating Budget Presentation

Capital Projects 2024 - 2028

Capital Project List for 2024 with Justifications

Operating Budget Variance Analysis

Schedule A Operating Budget for Province

Reinterpretation of Schedule A (2024 - 2028 Operating Budget Summary)

12-Year Growth Analysis of Revenues and Expenses

RESPECTFULLY SUBMITTED:

David Joy, Chief Financial Officer

15 Dec 2023



2024 Capital & Operating Budgets



Capital Project Revenues and Expenses by GL Category					
	2024	2025	2026	2027	2028
Capital Reserves (PRA and FSJ)	11,287,000	600,000	-	-	-
Peace River Agreement Grant	24,902,000	30,283,000	6,447,000	5,623,000	1,300,000
Conditional - Federal	2,033,025	184,590	-	-	-
Conditional - Provincial	590,000	-	-	-	-
Sewer Capital Reserve	1,510,000	260,000	350,000	-	-
Water Capital Reserve	4,675,000	3,430,000	975,000	475,000	-
Developer Contributions	-	-	-	-	-
Federal Gas Tax	500,000	-	-	-	-
Municipal Finance Authority Borrowing	-	2,125,000	330,000	-	-
Regional and Other Grant	1,080,000	-	-	-	-
Total Financing of Capital Projects=\$98,959,615	46,577,025	36,882,590	8,102,000	6,098,000	1,300,000

Peace River Agreement	36,189,000	77.70%
Conditional - Provincial	590,000	1.27%
Conditional - Federal	2,033,025	4.36%
Sewer Capital Reserve	1,510,000	3.24%
Water Capital Reserve	4,675,000	10.04%
Regional and Other Grant	1,080,000	2.32%
Developer Contributions	0	0.00%
Federal Gas Tax	500,000	1.07%
	46,577,025	100.00%



Capital Program Performance History

	Budget	Actual	Difference	Percentage
2023 interim	52,236,857	32,215,154	20,021,703	38.33%
2022	72,954,838	54,237,440	18,717,398	25.66%
2021	71,125,957	46,773,149	24,352,808	34.24%
2020	68,420,815	34,697,608	33,723,207	49.29%
2019	59,223,674	40,991,087	18,232,587	30.79%
2018	59,063,674	27,782,953	31,280,721	52.96%
2017	48,591,000	33,778,425	14,812,575	30.48%
2016	38,116,500	18,638,806	19,477,694	51.10%
2015	33,649,950	19,871,629	13,778,321	40.95%
2014	31,405,000	20,537,557	10,867,443	34.60%
	53,478,827	32,952,381	20,526,446	38.38%



C1 - Transportation, Roads, Sidewalks

	2024	2025	2026	2027	2028
100 Street Rebuild	X				
Kin Park Stormwater Control	X	X			
89 Ave (78A St to 86 St)	X				
Road Overlay - Major Maintenance	X	X	X	X	
LAS 101 Ave (79 St to 86 St)	X	X			
Northern Lights Drive MOTI Partnership Overlay Paving	X				
Traffic Signal Intersection Upgrades	X	X	X	X	
101 Ave (96 St to 98 St)	X	X			
Major Sidewalk Replacement/Repair	X				
LAS 111 Ave (98 St to 100 St)		X	X		
105 Ave (102 St to 104 St)		X			
93 St (77 Ave to 79 Ave)		X			
89 Ave (79A St - 86 St)		X			
90 St (77 Ave - 79 Ave)		X			
109 Ave (102 St to 104 St)			X	X	
Total to be Spent on Roads = \$47,332,000	21,415,000	16,002,000	5,940,000	3,975,000	0



C2: Facilities, Buildings and Parks	2024	2025	2026	2027	2028
Urban Tourism Sign Plan	X				
Kin Park Upgrades	X				
Retrofit RCMP Building	X	X			
Surerus Park Soccer Fields Reconstruction	X	X			
Kids Arena Field House Retrofit	X				
Matthews Park Equipment Replacement	X				
Emergency Services Building	X				
Public Works Building - Storage & Wash Bay addition	X				
City Hall Office Retrofit	X				
North Peace Arena Sidewalks and Hardscape Maintenance	X				
Festival Plaza - Installing drainage	X				
North Peace Cultural Center Renovations	X				
Demolition of Information Technology Building	X				
Boat Launch Upgrades	X				
Recreation Campus Building Signage	X				
Pomeroy SC Condenser/Desuperheater/Dehumidifier Replacement	X				
Garrison Trail Upgrades	X				
Surerus Park Pavilion	X	X	X		
North Peace Arena Parking Lot and roadway Repaving	X	X			
Hospital Trail Upgrades	X				
Pomeroy Sports Centre Exterior Resurfacing	X				
Fort St. John Cemetery Road Overlay	X				
North Peace Arena AHU Replacement	X				
City Hall Parking Lot	X				
Grounds Building - Lunch Room & Offices Reno		X			
Public Works Building - Storage & Wash Bay addition		X			
North Peace Arena Sidewalks and Hardscape Maintenance		X			
North Peace Cultural Center Renovations		X			
Pomeroy Sports Centre Bleacher Upgrades		X	X	X	
Pomeroy Sports Centre Lighting Replacement		X			
North Peace Arena Lobby and Washroom Upgrades		X			
Surerus Park Soccer Fields Reconstruction			X		
Storage Building at Woodlawn Cemetery			X		
Carrier Park Equipment and Upgrades			X		
Pomeroy SC Second Floor Storage / Meeting Room Upgrades			X	X	
North Peace Arena Basement and Bleacher Renos				X	
Pomeroy Sports Centre Condenser Replacement				X	X
Total Spent on Facilities, Buildings and Parks = \$34,715,000	13,867,000	16,200,000	1,530,000	1,918,000	1,200,000



C3: Water and Sewer

	2024	2025	2026	2027	2028
Resource Recovery Centre	X				
Bulk Water Filling Station Parking Lot	X				
Water Main Looping and Fire Hydrant Installations	X				
106 St Water Reservoir Replacement	X				
Sewer Outfall Improvements	X				
Collector Well Study	X				
Data Collection Units and StarAMR Upgrades	X				
Charlie Lake Dam Anchor Pilings		X			
Reservoir Cover Replacement		X			



C4: Equipment, Vehicles, Machinery

	2024	2025	2026	2027	2028
Public Works Utility Maintenance Equipment	X				
IT Network Replacement & Redesign	X	X	X	X	
IT Surveillance Systems	X	X			
IT Network Storage Upgrades	X	X	X	X	
IT Power Supply & Distribution	X	X	X	X	
IT Printer & Copier Replacement	X	X			
Public Works Hook Lift Truck	X				
Public Works Debris Boxes x2	X	X	X	X	
Fire Dept Auto Extrication Hydraulic Tool Replacement	X				
Pomeroy Sports Centre Ice Resurfacers	X				
Public Works Loader Mounted Snowblower Replacement	X				
Grounds Sidewalk Machine	X				
Public Works Hook Lift Attachments	X				
Grounds Finishing Mower attachment	X				
Public Works Boom Mower	X				
Facilities Maintenance Vehicle	X				
Facilities Maintenance Equipment	X				
Service Vehicle Replacement	X				
IT Pomeroy SC Sound System replacement/upgrade	X				
IT Bulk Water System Replacement	X				
Upgrades to Brush 1 Skid Unit	X				
Public Works Loader Mounted Snowblower Replacement		X	X		
Public Works Asphalt Hot box		X			
Fire Apparatus: Long Term Replacement - Engine 2 Unit 19		X			



C5: Studies, Plans, Projects	2024	2025	2026	2027	2028
Economic Development Strategy	X				
Lands: Acquisition and Disposal	X				
Neighbourhood Plan Areas: Urban Development	X				
Capital Asset Management Plan	X				
Health & Safety Master Plan	X				
Air Photo and Lidar Contract	X	X	X		
Facilities Preventative Maintenance Project	X				
Storm Water Management Plan	X				
Property File Scanning	X				
Official Community Plan Update	X				
Community Services Service Level Policy	X				
Integrated Survey Area Expansion	X				
Parking Study	X				
Operator Training Program	X				
Building Safer Communities	X	X			
Community Services Divisional Systems Development Program	X				
Planning and Design for Road Reconstruction Projects	X				
Public Art Initiatives	X	X	X	X	X
Sport Event Hosting and Economic Event Assessment	X				
Water Model Update	X				
Sewer Model Update	X				
Bylaw Review related to Provincial Housing Legislation	X				
HRIS System Review and Update	X				
Website Upgrade	X				
Records Management Project	X				
Capital Project Management	X	X	X		
Bylaw Technicians	X				
Evacuation Planning	X				
Emergency Support Services Equipment and Training	X				
Emergency Operations Centres Equipment and Training	X				
Pomeroy Sports Centre First Floor Design Layout Study	X				
Research & Development Collaboration with UNBC	X				
Integrated Community Tourism Strategy		X			
Naming Rights at Rec Campus		X			
Total to be Spent = \$4,088,615	2,958,025	625,590	305,000	100,000	100,000





Questions – Capital Budget ?

City of Fort St. John
Five Year Financial Plan Bylaw
Schedule "A"

	2024	2025	2026	2027	2028
REVENUE					
% Taxation to Total Revenue	39.57%	40.78%	41.36%	41.27%	42.26%
Property Taxation	\$ 39,627,233	\$ 41,435,242	\$ 42,582,498	\$ 43,785,300	\$ 45,045,661
Sale of Services	\$ 15,806,657	\$ 15,979,180	\$ 16,332,489	\$ 16,571,156	\$ 16,795,589
Government Transfers	\$ 31,498,993	\$ 31,347,065	\$ 31,696,802	\$ 32,066,698	\$ 32,347,971
Interest Income	\$ 2,180,000	\$ 1,885,000	\$ 1,780,000	\$ 1,685,000	\$ 1,580,000
Other Revenue	\$ 11,026,735	\$ 10,957,837	\$ 10,570,201	\$ 11,984,625	\$ 10,821,344
TOTAL REVENUE	\$ 100,139,618	\$ 101,604,324	\$ 102,961,990	\$ 106,092,779	\$ 106,590,565
EXPENSES					
General Government Services	14,088,839	14,289,276	14,762,857	14,331,672	14,470,951
Environmental Development	880,818	931,704	922,250	939,911	961,022
Parks, Recreation & Cultural	15,448,464	15,380,291	14,833,268	16,094,171	15,036,906
Cemetery	314,825	333,802	330,066	335,258	340,602
Garbage and recycling	1,183,000	1,375,000	1,748,000	1,723,000	1,733,000
Protective Services	17,142,026	17,419,571	17,316,396	17,932,329	18,329,401
Transit Services	3,260,000	3,291,500	3,330,000	3,390,500	3,465,000
Transportation Services	6,828,341	7,063,408	7,018,561	7,088,997	7,161,415
Water Utility	4,073,556	4,215,662	4,349,610	4,487,215	4,474,758
Sewer Utility	4,501,361	4,624,430	4,679,430	4,761,505	5,032,935
Amortization Expense	14,394,000	14,644,000	14,899,000	15,149,000	15,404,000
Debt Servicing (Interest & Principle)	4,168,191	4,084,657	4,098,516	4,000,555	3,531,280
TOTAL EXPENSES	\$ 86,283,421	\$ 87,653,301	\$ 88,287,954	\$ 90,234,113	\$ 89,941,270
ANNUAL (SURPLUS) DEFICIT	\$ 13,856,197	\$ 13,951,023	\$ 14,674,036	\$ 15,858,666	\$ 16,649,295
RESERVES, CAPITAL AND DEBT					
Transfer from Reserves	(3,221,132)	(2,199,028)	(2,556,449)	(2,359,857)	(2,225,313)
Transfer from Accumulated Surplus	(14,394,000)	(14,644,000)	(14,899,000)	(15,149,000)	(15,404,000)
Transfers to Reserves	31,471,329	30,794,051	32,129,485	33,367,523	34,278,608
TOTAL EXPENDITURES	\$ 13,856,197	\$ 13,951,023	\$ 14,674,036	\$ 15,858,666	\$ 16,649,295
Revenues					
Total Revenue	100,139,618	101,604,324	102,961,990	106,092,779	106,590,565
Transfer from Reserves	3,221,132	2,199,028	2,556,449	2,359,857	2,225,313
Transfer from Accumulated Surplus *	14,394,000	14,644,000	14,899,000	15,149,000	15,404,000
Collection for Other Governments	18,551,200	18,601,200	19,201,200	19,251,200	19,401,200
	136,305,950	137,048,552	139,618,639	142,852,836	143,621,078
(*) to offset Amortization)					
Expenses					
Total Expenses	86,283,421	87,653,301	88,287,954	90,234,113	89,941,270
Transfer to Reserves	31,471,329	30,794,051	32,129,485	33,367,523	34,278,608
Tax Requisitions	18,551,200	18,601,200	19,201,200	19,251,200	19,401,200
	136,305,950	137,048,552	139,618,639	142,852,836	143,621,078



Operating Budget 2024-2028

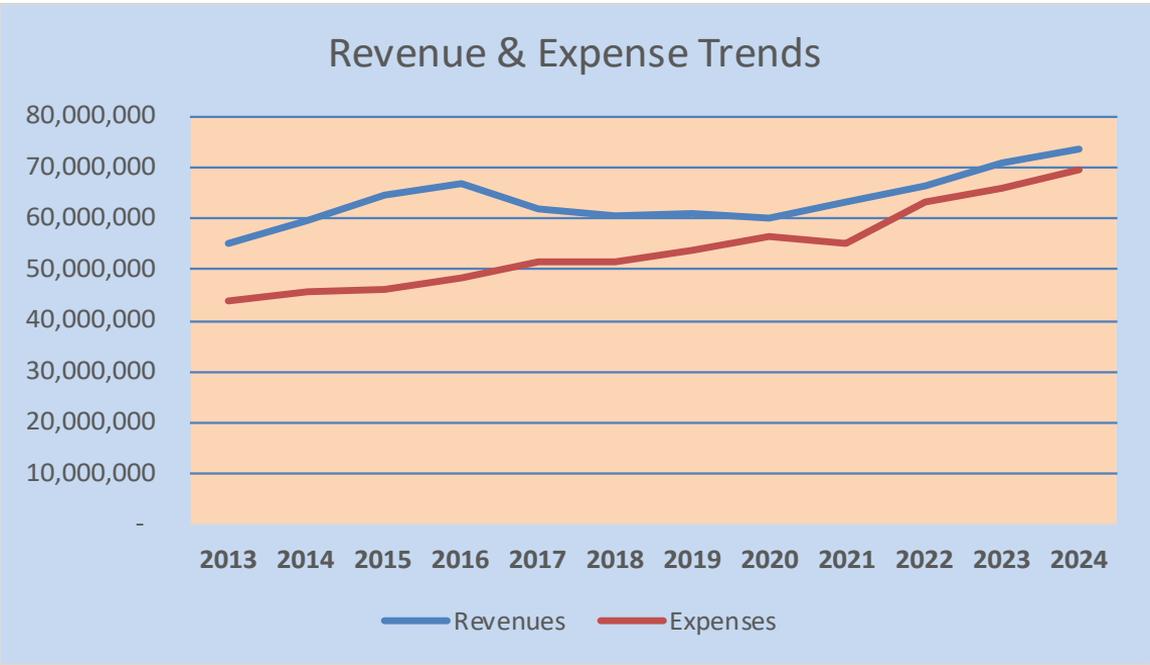
	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Revenue					
Municipal Taxes	39,127,233	40,935,242	42,082,498	43,285,300	44,535,661
Grants in lieu of taxes	500,000	500,000	500,000	500,000	510,000
Actuarial Adjustments	862,000	862,000	880,000	880,000	902,000
Services provided to other governments	1,266,157	1,103,680	1,121,989	1,130,656	1,140,089
Sale of services	14,540,500	14,875,500	15,210,500	15,440,500	15,655,500
Other revenue from own sources	10,164,735	10,095,837	9,690,201	11,104,625	9,919,344
Government transfers (operating only)	1,958,633	1,921,165	1,933,948	1,946,987	1,960,286
Return on investment	2,180,000	1,885,000	1,780,000	1,685,000	1,580,000
Transfers in	3,221,132	2,199,028	2,556,449	2,359,857	2,225,313
	73,820,390	74,377,452	75,755,585	78,332,925	78,428,193
Expenses					
Salaries, wages and employee benefits	31,913,930	33,898,751	33,600,867	34,291,271	35,010,404
Contracted and general services	18,781,095	18,871,539	19,117,599	19,318,475	19,655,569
Materials, goods and supplies	6,291,700	5,427,048	5,569,591	6,411,401	5,162,877
Utilities	2,928,150	2,927,150	2,928,200	2,929,300	2,930,300
Other expenses	3,474,947	3,378,160	3,342,950	3,336,661	3,334,424
Interest and bank charges	1,597,565	1,564,381	1,559,190	1,506,764	1,257,407
Principal on Long-Term Debt & Actuarial Adj.	2,570,626	2,520,276	2,539,326	2,493,791	2,273,873
Transfers out (to operating reserves only)	2,110,362	2,352,829	2,119,362	2,019,138	2,155,691
	69,668,375	70,940,134	70,777,085	72,306,801	71,780,545
	4,152,015	3,437,318	4,978,500	6,026,124	6,647,648
Requisitions:					
Collection for other governments revenue	18,551,200	18,601,200	19,201,200	19,251,200	19,401,200
Other tax requisitions - Expenditures	18,551,200	18,601,200	19,201,200	19,251,200	19,401,200
	0	0	0	0	0
Grant Revenue Received and Transferred:					
Government & BC Hydro Grant Revenue	29,540,360	29,425,900	29,762,854	30,119,711	30,387,685
Transfers out to Capital Reserves	33,692,375	32,863,218	34,741,354	36,145,835	37,035,333
	(4,152,015)	(3,437,318)	(4,978,500)	(6,026,124)	(6,647,648)
	0	0	0	0	0
Balanced Cash Budget	14,394,000	14,644,000	14,899,000	15,149,000	15,404,000
Net Surplus (Deficit)	0	0	0	0	0
Depreciation (xfr from Accumulated Surplus)	14,394,000	14,644,000	14,899,000	15,149,000	15,404,000
Operating & Capital Revenues					
Operating Revenue	73,820,390	74,377,452	75,755,585	78,332,925	78,428,193
Collection for other governments revenue	18,551,200	18,601,200	19,201,200	19,251,200	19,401,200
Transfer from Accumulated Surplus (Amortization)	14,394,000	14,644,000	14,899,000	15,149,000	15,404,000
Government transfers Revenue (capital only)	29,540,360	29,425,900	29,762,854	30,119,711	30,387,685
Balanced to the 2024-2028 Financial Plan	136,305,950	137,048,552	139,618,639	142,852,836	143,621,078
Operating & Capital Expenditures					
Operating Expenses	69,668,375	70,940,134	70,777,085	72,306,801	71,780,545
Amortization of Tangible Capital Assets	14,394,000	14,644,000	14,899,000	15,149,000	15,404,000
Other tax requisitions - Expenditures	18,551,200	18,601,200	19,201,200	19,251,200	19,401,200
Transfers out (capital expenditures only)	33,692,375	32,863,218	34,741,354	36,145,835	37,035,333
Balanced to the 2024-2028 Financial Plan	136,305,950	137,048,552	139,618,639	142,852,836	143,621,078



Variance Analysis 2024 Operating Budget

	2022 Actual	2023 Budget	2024 Budget	2024 vs. 2023 Budgets Favourable (Unfavourable)
Revenues				
Actuarial Adjustments	796,364	861,000	862,000	1,000
Collection for Other Governments	16,307,110	16,476,000	18,551,200	2,075,200
Government transfers	30,471,001	30,595,294	31,498,993	903,699
Other Revenue from Own Sources	9,764,891	9,796,739	10,164,735	367,996
Payments/Grants in Lieu of Taxes	485,272	475,000	500,000	25,000
Return on Investment	1,622,570	1,758,500	2,180,000	421,500
Sale of Services	13,815,764	13,987,650	14,540,500	552,850
Services Provided to Other Governments	1,534,711	1,180,156	1,266,157	86,001
Taxes	34,763,864	37,567,094	39,127,233	1,560,139
Transfers in	1,694,664	3,654,405	3,221,132	(433,273)
Total Revenues	111,256,210	116,351,838	121,911,950	5,560,112
Expenses				
Contracted and General Services	19,236,790	19,278,870	18,781,095	497,775
Interest and Bank Charges	1,555,929	1,586,683	1,597,565	(10,882)
Materials, Goods and Supplies	5,313,549	6,831,865	6,291,700	540,165
Other Expenses	3,153,452	3,195,850	3,474,947	(279,097)
Other Tax Requisitions	16,299,362	16,476,000	18,551,200	(2,075,200)
Principal on Long Term Debt & Actuarial Adjustments	2,306,300	2,385,699	2,570,626	(184,927)
Salaries, Wages and Employee Benefits	28,288,460	29,365,042	31,913,930	(2,548,888)
Transfers Out	34,512,223	34,906,554	35,802,737	(896,183)
Utilities	2,569,924	2,325,275	2,928,150	(602,875)
Total Expenses	113,235,990	116,351,838	121,911,950	(5,560,112)
Net Surplus (Deficit)	(1,979,780)	0	0	0





Assessment Analysis											Increase (Decrease)	
Units	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024 vs. 2023	2024 vs. 2016	
Residential	7,365	7,759	7,833	7,917	7,918	7,938	7,925	7,924	7,903	(21)	538	
Utilities	32	31	31	30	29	29	30	30	30	0	(2)	
Major Industry	3	3	3	3	2	2	2	2	2	0	(1)	
Light Industry	16	16	21	21	24	24	24	24	24	0	8	
Commercial	1,217	1,270	1,272	1,295	1,268	1,266	1,263	1,264	1,283	19	66	
Non-Profit	33	34	35	36	36	36	41	43	43	0	10	
Farm	5	8	7	7	10	12	16	15	15	0	10	
	8,671	9,121	9,202	9,309	9,287	9,307	9,301	9,302	9,300	(2)	629	
	4.92%	5.19%	0.89%	1.16%	(0.24%)	0.22%	(0.06%)	0.01%	(0.02%)	(0.02%)	7.83%	
Assessment Values	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024 vs. 2023	2024 vs. 2016	
Residential	\$ 2,689,563,500	\$ 2,706,641,100	\$ 2,518,030,840	\$ 2,476,752,400	\$ 2,466,006,200	\$ 2,397,238,530	\$ 2,566,084,605	\$ 2,716,810,325	\$ 2,701,653,550	(0.56%)	0.45%	
Utilities	\$ 3,329,580	\$ 3,386,690	\$ 3,527,555	\$ 3,916,140	\$ 4,713,500	\$ 4,369,195	\$ 4,550,860	\$ 4,912,970	\$ 5,335,825	8.61%	60.26%	
Major Industry	\$ 34,448,100	\$ 33,041,100	\$ 31,247,000	\$ 30,275,000	\$ 28,751,000	\$ 27,040,000	\$ 25,179,000	\$ 23,213,000	\$ 21,444,000	(7.62%)	(37.75%)	
Light Industry	\$ 17,253,600	\$ 15,958,300	\$ 17,682,800	\$ 18,486,200	\$ 20,277,300	\$ 25,503,700	\$ 21,056,300	\$ 22,000,500	\$ 22,634,400	2.88%	31.19%	
Commercial	\$ 1,071,648,195	\$ 1,072,169,730	\$ 1,107,919,900	\$ 1,111,602,153	\$ 1,107,204,970	\$ 1,038,607,422	\$ 1,109,160,450	\$ 1,158,100,796	\$ 1,188,091,950	2.59%	10.87%	
Non-Profit	\$ 4,648,800	\$ 3,112,000	\$ 3,237,700	\$ 4,294,500	\$ 4,735,400	\$ 16,729,700	\$ 17,374,700	\$ 18,904,000	\$ 19,492,700	3.11%	319.31%	
Farm	\$ 113,495	\$ 159,686	\$ 146,860	\$ 146,860	\$ 170,681	\$ 222,800	\$ 268,792	\$ 271,349	\$ 271,349	0.00%	139.08%	
	\$ 3,821,005,270	\$ 3,834,468,606	\$ 3,681,792,655	\$ 3,645,473,253	\$ 3,631,859,051	\$ 3,509,711,347	\$ 3,743,674,707	\$ 3,944,212,940	\$ 3,958,923,774	0.39%	3.61%	
	11.92%	0.35%	(3.98%)	(0.99%)	(0.37%)	(3.36%)	6.67%	5.36%	0.37%			
Average Property Values	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024 vs. 2023	2024 vs. 2016	
Residential (from Prov of BC)	\$ 365,182	\$ 348,839	\$ 321,464	\$ 312,840	\$ 311,443	\$ 301,995	\$ 323,796	\$ 342,858	\$ 341,852	(0.29%)	(6.39%)	
Utilities	\$ 104,049	\$ 109,248	\$ 113,792	\$ 130,538	\$ 162,534	\$ 150,662	\$ 151,695	\$ 163,766	\$ 177,861	8.61%	70.94%	
Major Industry	\$ 11,482,700	\$ 11,013,700	\$ 10,415,667	\$ 10,091,667	\$ 14,375,500	\$ 13,520,000	\$ 12,589,500	\$ 11,606,500	\$ 10,722,000	(7.62%)	(6.62%)	
Light Industry	\$ 1,078,350	\$ 997,394	\$ 842,038	\$ 880,295	\$ 844,888	\$ 1,062,654	\$ 877,346	\$ 916,688	\$ 943,100	2.88%	(12.54%)	
Commercial	\$ 880,565	\$ 844,228	\$ 871,006	\$ 858,380	\$ 873,190	\$ 820,385	\$ 878,195	\$ 916,219	\$ 926,026	1.07%	5.16%	
Non-Profit	\$ 140,873	\$ 91,529	\$ 92,506	\$ 119,292	\$ 131,539	\$ 464,714	\$ 423,773	\$ 439,628	\$ 453,319	3.11%	221.79%	
Farm	\$ 22,699	\$ 19,961	\$ 20,980	\$ 20,980	\$ 17,068	\$ 18,567	\$ 16,800	\$ 18,090	\$ 18,090	0.00%	(20.30%)	
	\$ 14,074,418	\$ 13,424,899	\$ 12,677,453	\$ 12,413,992	\$ 16,716,162	\$ 16,338,977	\$ 15,261,105	\$ 14,403,749	\$ 13,582,248	(5.70%)	(3.50%)	
	2.50%	(4.61%)	(5.57%)	(2.08%)	34.66%	(2.26%)	(6.60%)	(5.62%)	(5.70%)			



Average Property Values	2023	2024	2024 vs. 2023
Residential (from Prov of BC)	\$ 342,858	\$ 341,852	(0.29%)
Utilities	\$ 163,766	\$ 177,861	8.61%
Major Industry	\$ 11,606,500	\$ 10,722,000	(7.62%)
Light Industry	\$ 916,688	\$ 943,100	2.88%
Commercial	\$ 916,219	\$ 926,026	1.07%
Recreation/Non-Profit	\$ 439,628	\$ 453,319	3.11%
Farm	\$ 18,090	\$ 18,090	0.00%
	\$ 14,403,749	\$ 13,582,248	(5.70%)

Avg Residential Tax Revenue	2023	2024	2024 vs. 2023
Increases (Decreases)			Incr. (Decr.)
Residential	\$ 1,836	\$ 1,909	\$72
Utilities	\$ 6,551	\$ 7,114	\$564
Major Industry	\$ 344,995	\$ 332,247	(\$12,749)
Light Industry	\$ 24,891	\$ 26,696	\$1,805
Commercial	\$ 13,808	\$ 14,548	\$741
Recreation/Non-Profit	\$ 4,963	\$ 5,335	\$372
Farm	\$ 29	\$ 30	\$1



Major Unfavourable Variances:		
Salaries & Wages	2,221,274	Includes non-union, IAFF and BCGEU wage increases, contractual COLA obligation; 3 additional FTE's
Utilities	602,875	Primarily global inflation; Parks and Playgrounds \$200k, watering & washrooms
Employee Benefits	384,114	Pension \$183k; CPP & EI \$87k; Employer Health Tax \$57k (under other expenses); all a function of wages & salaries
Insurance	230,300	New RCMP building; Vehicles; Cyber insurance; contents insurance for Zamboni & tool cat machine
	3,438,563	

Included in the above Income Statement to Offset the Operating Deficit:	
Increase in Peace River Agreement Revenue Used for Operations, excluding C5 projects	1,398,240
Property Tax Revenue Increase	1,797,683
Transferred Interest related to Operating Reserve	480,000
	3,675,923



Government Transfers (\$904k Favourable):

Peace River Agreement Grant increased by 2.12% or \$554k

Provincial Conditional Grants increased by \$240k

Federal Gas Tax increased by \$77k

Conditional Regional Grants increased by \$62k

- Accessibility grant \$50k



Within “Government Transfers”, Conditional Provincial Grants = \$1,789,560

- BC Hydro Community Measures \$1,339,560 3.5% increase
- Traffic Fine Revenue \$ 300,000
- Climate Action Grant \$ 150,000 newly budgeted for 2024

Conditional Provincial Grant:

- Small Community Grant \$120,000



Revenues:

Collection for other Governments (\$2,075k fav)

Schools, 2 brand new schools (\$950k fav), Regional District, preparation for new pool (\$800k fav) and Hospital, new hospital being built in Dawson Creek (\$325k fav). Offset for Collection in Expenses, is in Other Tax Requisitions.

Government Transfers (\$904k fav)

Receiving more grant revenue from the Peace River Agreement (\$554k fav), Federal Gas Tax (\$100k fav); Conditional Provincial grants (\$140k fav); Accessibility grant (\$50k fav); Community Measures Grant (\$45k fav).

Other Revenue from Own Sources (\$352k fav)

Lower PRRD Subsidy for the pool to offset lower expenses below (\$371k unfav); Leases (\$190k unfav); BC Transit Subsidy (\$225k fav) to offset higher expenses; PNG Franchise Fee (\$200k fav); Ice Rentals (\$190k fav); Rentals (\$56k fav); Interest on Arrears (\$50k fav); High on Ice (\$46k fav); General Admissions (\$32k fav); Miscellaneous (\$69k fav); Swimming Lessons (\$50k fav).

Payments/Grants in Lieu of Taxes (\$25k fav)

Budget adjusted to reflect actual experience.

Return on Investment (\$422k fav)

To reflect higher interest rates on higher reserve balances.



Sale of Services (\$553k fav)

Increase in water/sewer volume and rates.

Services Provided to Other Governments (\$86k fav)

Recoveries increased to approach historical trends (\$30k fav).; Administration Fees (\$31k fav); Fee for Service (\$25k fav).

Taxes (\$1,560k fav)

The municipal portion of tax revenue will increase (\$1,798k fav); Transit tax (\$167k unfav); Local Area Service (\$90k unfav).

Transfers In (\$433k unfav)

Additional transfer from PRA related Capital Reserves to cover non-capital items (\$206k fav); Less transfer from operating reserves to cover budget deficit (\$647k unfav).



Expenses:

Contracted and General Services (\$498k fav)

Contract-Other, moved winter sand to materials (\$190k fav) and other contract reductions (\$176k fav); RCMP Contract to account for municipal vs. rural support work (\$261k fav); Contract - Electrical (\$50k fav); Staff Training & Development (\$48k fav); Janitorial (\$116k fav); Professional Services (\$29k fav); Contract - Internet (\$20k fav); Overall increase in insurance (\$130k unfav); Contract - Mechanical (\$66k unfav); New RCMP building insurance (\$56k unfav); Cyber Insurance (\$30k unfav); Legal (\$18k unfav); Rentals & Leases (\$17k unfav); Telephone (\$25k unfav); Memberships & Professional Development (\$16k unfav); Vehicle Insurance (\$15k unfav); Medical/Chiropractor Fees (\$12k unfav); Wellness & Fitness (\$10k unfav).

Interest and Bank Charges (\$11k unfav)

Higher interest rates on prepaid taxes.

Material, Goods and Supplies (\$540k fav)

Less major maintenance projects (\$736k fav); Replacement Equipment (\$84k fav); Special Event Supplies (\$73k fav); Office Supplies (\$35k fav); Print Supplies (\$27k fav); Winter sand moved from Contract-Other to Materials-Other (\$180k unfav); Janitorial supplies (\$45k unfav); Parts (\$36k unfav); Fuel, Oil, Lubricants (\$127k unfav).



Other Expenses (\$279k unfav)

High on Ice (\$105k unfav); Public Art Show/Interactive Light Tunnel (\$29k unfav) offset by grants;
Accessibility Committee (\$64k unfav); Employer Health Tax (\$57k unfav); Employee Recognition (\$23k unfav);
E-bill costs (\$20k unfav); Grants-in-Aid (\$13k unfav); Contract Ice & Snow Contractor (\$50k fav).

Other Tax Requisitions (\$2,075k unfav)

Offset by collections above.

Principal on Long-Term Debt & Actuarial Adjustments (\$185k unfav)

Actuarial Adjustment (\$185k unfav); increase in LAS debt.



Salaries, Wages and Employee Benefits (\$2,549k unfav)

BCGEU, IAFF and Non-Union Staff and benefits increases per collective agreements and grid progressions **(\$2,246k unfav)**. Added IAFF mandatory on call premiums and on call office pay premiumms for 2 positions never before budgeted. Increased staffing by 3 FTEs: Facilities Labourer, Community Safety Manager and Electronic Disclosure Clerk **(\$303k unfav)**.

Transfers Out (\$896 unfav)

Higher interest received and transferred out to operating reserves **(\$517k unfav)** and to capital reserves **(\$35k unfav)**; Transfer to Reserves **(\$284k unfav)**; Transfer to General Infrastructure Fund **(\$844k fav)**; Increase in Gas Tax to Reserves **(\$100k unfav)**; Transfer to FSJ capital reserve **(\$45k unfav)**; Transfer to Contingency Reserve from Operating **(\$753k unfav)**.

Utilities (\$603k unfav)

Primarily global inflation. Parks and Playgrounds **(\$200k unfav)**, watering and washrooms.





Questions?



2024 Project List

Project #	Project Name	Project Description
Component 1		
2012-19	C1 Road Overlay - Major Maintenance	This is for overlay and hot asphalt patching of existing paved streets and intersection, this work is required to ensure safe and efficient movement of traffic, both commercial, industrial and residential.
2016-84	C1 LAS 101 Ave (79 St to 86 St)	This is to upgrade this street with storm sewer, sidewalks, and improved street lighting. The base will be reconstructed, new curb and gutter, and asphalt. This is part of the east boundary extension area. This includes water and sewer installation to each property
2018-41	C1 100 St Rebuild (96 Ave to 105 Ave)	Re-construct 100 Street from 96 Ave to 105 Ave. Replacing all water / sewer lines, increase storm drainage, install wider sidewalks, additional lighting, traffic lights, pedestrian crosswalks, park benches, planters, and trees with grates. Construction began 2021 at 96 Ave and to 101 Ave in 2022. 2023 work will begin at 101 Ave and continue to the north side of 103 Ave.
2023-34	C1 Kin Park Stormwater Control	This project is to design and build a stormwater management pond to manage the stormwater flows from a large portion of the NorthEast portion of the City. The pond will help manage the flows and reduce the impact to flooding during large storm events. The project will include earthworks, landscaping and a trail extension to the existing trail. An application for a grant through the Natural Infrastructure Fund. If this grant is not successful then the monies for the stormwater pond will need to come from PRA. A 2024 BCAT grant has been submitted for the trails portion of this project.
2023-37	C1 89 Ave (78A St to 86 St)	This is to upgrade this avenue with improved storm sewer, sidewalks, and street lighting. The base will be reconstructed, new curb and gutter, and asphalt. The AC water main will also be replaced (2 year)
2023-57	C1 NLD MOTI Partnership overlay paving	This project is to overlay pave Northern Lights Drive from fish creek to the Alaska Highway. This project is a partnership with the Province MOTI as they will be paving their portions in 2023. NLD is a well travelled route for heavy truck traffic including logging, fluids, equipment and materials. The funding will span two budget years although the work is expected to start and finish in the 2023 season.
2024-9	C1 Traffic Signal Intersection Upgrades	This project is to upgrade aging camera infrastructure at intersections. The current cameras have reached end of life and are no longer serviceable.
2024-43	C1 101 Ave (96 St - 98 St)	Widening of the avenue to align with the cross-section between 98 and 100 street, (2024 - design / 2025 - construction)
2024-47	C1 Major sidewalk Replacement and Repair	

2024 Project List		
Project #	Project Name	Project Description
Component 2		
2014-32	C2 Urban Tourism Sign Plan	Replace the welcome signs on the east side and on the north side of the city
2016-17	C2 Kin Park Upgrades	This project is to design and build the upgrades needed for Kin Park. 2023 works to include design and pre-work for playground equipment, a parking lot and a pump-track for the East end of the Park which includes the demolition of the existing non-serviceable tennis court. These items are to be installed in 2024 and those funds will be allocated in the 2024 capital budget.
2020-41	C2 Retrofit RCMP Building	2024 Project update - Replace windows, building exterior, replace one boiler, flooring upgrades throughout the building, assess the HVAC units, accessible lift
2021-33	C2 Surerus Park Soccer Fields Reconstruction	A comprehensive upgrade plan was developed and approved by Council. 2022 will see the start of these improvements with the reconstruction of the two soccer fields. 2023 finalize the improvements and complete any loose ends
2022-13	C2 Kids Arena Field House Retrofit	Remove existing bleachers and washrooms and install a storage room, washrooms and bleachers
2022-51	C2 Matthews Park Equipment Replacement & Upgrades	This project is to replace playground equipment, benches, picnic tables and garbage cans at Matthews Park. The public engagement portion happened in 2022 and the Parks and Rec Master Plan has been updated. 2024 project is to expand and replace the outdoor basketball sub base and surface.
2023-16	C2 Emergency Services Building	A new construction that would include a Fire Department Bay, North Peace Search and Rescue Bay, Emergency Social Services Offices, and City of Fort St. John's secondary Emergency Operation Centre.
2023-18	C2 Public Works Building - Storage & Wash Bay Addition	Addition of Storage and Wash Bay onto the existing building. For 2023, this will only be design and drawings. It would give them more indoor parking, storage, and a separate vehicle wash area.
2023-19	C2 City Hall Office Retrofit	City Hall renovations will include: First and second floor renovation to rearrange work areas. This will be necessary to move Planning and Engineering Department to City Hall.
2023-20	C2 NPA - Sidewalks and Hardscape Replacement	This project will include removing paver bricks, flower beds, and trees. It will include installing concrete walkways and new trees for better/safer access to the NPA and the Spray Park on the west and south side of the NPA. Will use CEPTED design.
2023-21	C2 Festival Plaza - Installing Drainage	The project will include removing some of the concrete on the westside and installing drainage as currently the water is not draining to the storm system. This will also allow us to repair a couple of areas where the concrete is spalling. Repair rock work on all the flower planters and bleachers. It will improve water drainage and will provide safer walking surfaces for public and help reduce/mitigate the slip and fall risk exposure the City has at this site.

2024 Project List		
Project #	Project Name	Project Description
Component 2 - continued		
2023-22	C2 North Peace Cultural Centre Renovations	This will be the conceptual and construction drawings for the exterior renovation including new windows, siding and another access door for the library. It will improve the energy efficiency of the building. It will also change the appearance of the exterior and it will allow the access to library outside of the Cultural Centre hours.
2023-23	C2 Demolition of IT Building	Demolish the IT Building at 9912-106 Ave
2023-25	C2 Boat Launch Upgrades	This project is to do work underwater in and around the boat launch at Charlie Lake. Part of this project is to do upgrades in and around the memorial.
2023-30	C2 Rec Campus Building Signage	This project will see two signs on these each of the 4 buildings (KAFH, NPA, Curling Club, Festival Plaza). There are currently no signs on these buildings due to renovations. The Curling Club signs have fallen off and/or been vandalized. The new signs will adhere to the CFSJ Building Brand guidelines for the Recreation Campus. This will unify the look of the Recreation Campus.
2023-51	C2 PSC Condenser and Desuperheater/Dehumidifier replacement	Work completed will help with the heat recovery system from the condenser to provide the PSC with a redundant heat source. Funding has been secured under the Clean BC Grant program. Phase 1 - Desuperheater & dehumidifier - 2023 / Phase 2 - Condenser & heat pump - 2024 / Phase 3 - Subcooler - 2024
2023-52	C2 Garrison Trail Phase 2	Install lighting along Garrison Trail / Solar System Trail in 2023 and overlay in 2024
2023-56	C2 Surerus Park Pavillion	Planning & Design for Pavillion and parking lot will be completed in 2023. Construction of the pavillion will be in 2024 - 2025. The parking lot will be redesigned and paved in 2025 and a the current playground equipment will be replaced. Final upgrades will be completed in 2026 - garbage cans, benches, trees, landscaping etc.
2024-2	C2 NPA Parking Lot and Roadway Repaving	Replace asphalt paved surfaces in the parking lot area and in the roadway between facilities Identified in the FCAPX report from 2022. Currently unable to replace light standards in the parking lot.
2024-5	C2 Hospital Trail upgrades	Install lighting along the Hospital Trails through the BCAT Grant. This is part of the trail improvements plant for trails in the City.
2024-34	C2 PSC Exterior Resurfacing	Remove existing finishing and re-stain all wood structure posts on the exterior of the Pomeroy Sport Centre building
2024-42	C2 Woodlawn Cemetery Road Overlay	Overlay the asphalt access roads within the Woodlawn Cemetery
2024-45	C2 NPA AHU Replacement	Ventilation, heating and cooling AHU replacement, new exhaust system, supply an exhaust air distribution system
2024-49	C2 City Hall Parking Lot	Develop a new parking lot following the demolition of the IT Building.

2024 Project List		
Project #	Project Name	Project Description
Component 3		
2015-51	C3 Resource Recovery Centre	This project is the final phase of the RRC and includes upgrades to the treatment system to allow for more uses for the treated effluent. This work will mostly take place within the footprint of the existing building and will result in higher quality treated effluent which will be suitable for more purposes and suit more clients. Adding additional treating tanks and backup tanks to keep up with the demand.
2020-26	C3 Collector Well Study	Identified in the Long Term Water Supply Study, a radial collector well system is the preferred long term supply plan. This study will involve geophysical review and test drilling to identify the feasibility of a radial collector at the existing well site. 2022 - Started the Environmental Assessment process and will complete the study in 2023
2023-27	C3 DCU and StarAMR Upgrades	The project is to upgrade the data collection units that collect water meter data. Upgrade to new units will support LTE connectivity so we no longer require point to point wireless dishes between units to transmit data back to centralized server. New technology will allow us more flexibility when installing or moving DCUs.
2024-16	C3 Bulk Water Filling Station Parking Lot	This project is to re-pave the bulk water filling station parking lot. The lot has reached end of life and must be repaved. The bulk water station provide bulk water services to a <40 residential and commercial properties however the majority of the service is utilized by industrial, commercial and residential customers outside of the City Boundary. The volume of sales represents 10-15% of the total City water consumption.
2024-17	C3 106 St Water Reservoir Replacement	This project is to replace the aging the 106 St Water Reservoir as it has reached end of life.
2024-25	C3 Sewer Outfall Improvements	The project is to design upgrades and explore grants and partnerships to the South Sewer Outfall Line Gabion at the bottom of Bouffieux Creek.
2024-48	C3 WM Looping and Fire Hydrants 103 Ave (96-97 St)	These are funds that are designated for Water Main Looping and the installation of fire hydrants in areas that are require a higher density of fire hydrants. There has been a number of water mains installed over the last few years, there will be further work completed on the installation of fire hydrants in areas that require a higher density. There is also a component of AC watermain replacement in this work. For 2023 8" line will be installed and a fire hydrant on 103 Ave between 96 - 97 St.

2024 Project List		
Project #	Project Name	Project Description
Component 4		
2021-26	C4 PW Utility Maintenance Equipment	This project is to replace the Utility Works Maintenance box truck. This truck houses tools and a work area for operators on excavation sites. The post pandemic pricing of this truck is significantly higher than estimated in 2021. 2022 funds to be carried over into 2023 to supply truck and box.
2022-40	C4 IT Network Replacement & Redesign	Replacement and redesign of core network equipment. Includes L3 routing at all centralized locations and migrating more circuits away from Telus WAN.
2022-41	C4 IT Surveillance Systems	Upgrades and additional cameras for the Avigilon system. Replacement of cameras at Fire Hall -> Migrate to Avigilon Upgrades to cameras at rec complex (some locations need higher resolution) Camera additions at rec complex (Festival Plaza, Centennial Park) Camera additions at parks. Camera additions at City Hall.
2022-42	C4 IT Network Storage Upgrades	Increase speed to storage arrays from hosts. Investigate All Flash options for high IOPS virtual machines. Additional funds allocated to increase capacity of Surveillance Storage.
2022-43	C4 IT Power Supply & Distribution Systems	Replacement of aging UPS and power distribution units. We've experienced failures in some locations and have moved critical hardware to shared UPS. Failing units need to be replaced with something more robust.
2022-47	C4 IT Printer & Copier Replacement	Replacement of unsupported printers with modern units installed centrally in Civic Properties.
2023-5	C4 PW Hook Lift Truck	This project is to replace an existing Hook Truck with picker. Fleet vehicles are replaced on an accumulation of hours, kilometers, age and or maintenance history.
2023-11	C4 PW Debris boxes x2	This project is to replace two aging debris dump boxes. Fleet vehicles are replaced on an accumulation of hours, kilometers, age and or maintenance history.
2023-50	C4 FD Auto Extrication Hydraulic Tool Replacement	This project would replace the hydraulic rescue tools currently on Rescue-1. The current tools were procured with the apparatus in 2009 and the technology has changed dramatically since purchase. The proposed tools would be battery-driven electric tools which offer improved capacity, mobility and do not rely on an independent source of hydraulic pressure. The added strength and reduced weight offered by the proposed tools would result in greater rescue capacity in terms of heavy vehicles such as those encountered in our region, as well as improving worker ergonomics and reduced rescuer fatigue.
2024-4	C4 PSC Ice Resurfacer	This project is to supply a new electric ice resurfacer for the NPA. This machine would be ordered in 2023 as there are long lead times when ordering. The machine would arrive in 2024 and be paid for out of the 2024 Capital Budget.

2024 Project List		
Project #	Project Name	Project Description
Component 4 - Continued		
2024-18	C4 PW Loader Mounted Snowblower Replacement	This project is to replace the existing Larue model snowblowers with the same make and model of blower. These blowers will have hour-ed out by each replacement year.
2024-19	C4 GRDS Sidewalk Machine	This project is to replace the sidewalk machine with an update more ergonomically friendly Wille 275 unit. The existing unit will be sold at public auction and the funds could be applied to this account.
2024-20	C4 PW Hook Lift Attachments	This project is purchase a hook lift watering system for dust control and sealed containment for asbestos.
2024-21	C4 GRDS Finishing mower attachment	This project is to purchase a finishing mower for the Wille 275 sidewalk machine.
2024-22	C4 PW Boom Mower	This project is to purchase a boom mower to mow roadside ditches, areas next to ponds and lagoons and areas that normally require hand work. This mower will attach to the bi-directional tractor.
2024-23	C4 Facilities Maintenance Vehicle	This project is to replace the existing van with a 4x4 service vehicle with service canopy.
2024-24	C4 Facilities Maintenance Equipment	This project is purchase two pieces of electric maintenance equipment including a man lift and a utility vehicle.
2024-26	C4 Service Vehicle Replacement	This project is to replace existing pickup trucks and SUV fleet vehicles that have reached end of life. Fleet vehicles are replaced on an accumulation of hours, kilometers, age and or maintenance history.
2024-27	C4 IT PSC Sound Replacement/Upgrade	Replace and renew the sound system at the Pomeroy Sport Center
2024-28	C4 IT Bulk Water System Replacement	Replace bulk water software & user system with a new one
2024-37	C4 Upgrades to Brush 1 Skid Unit	This project would see the construction of a removable skid unit designed to support auto extrication operations, which would be be installed on the Brush 1 apparatus in the winter months. The truck currently has a non-removable pump skid unit designed for actioning wildland fires, but serves no purpose during the colder months. This project would allow Brush 1 to be utilized to support vehicle extrication activities when the larger apparatus are already tasked, or when the smaller size of Brush 1 would be more suitable for the incident.

2024 Project List		
Project #	Project Name	Project Description
Component 5		
2015-45	C5 Economic Development Initiatives	2024 will focus on implementation of the Council endorsed 2023 - 2028 Economic Development Strategy with priorities in the area of retention and attraction, entrepreneur support, and diversification. Priorities will also include exploration and engagement on an MRDT, review of the Zoning Bylaw, and Downtown Revitalization tax Incentive Bylaw.
2017-12	C5 Lands: acquisition and disposal	2024 - an annual allotment to cover the cost of surveys, environmental studies, legal fees and other costs associated with the disposal or acquisition of lands. Funds may also be used to implement the Downtown Action Plan by strategically releasing lands for development and to advance the City of Fort St. John's strategic objectives by acquiring land for future use. Land acquisitions and disposition processes are guided by the Land Acquisition and Disposition Framework. Continued for 2024.
2018-2	C5 Neighbourhood Plan Areas: Urban Development	The City's Official Community Plan (OCP) identifies Urban Development Areas (UDA) that are earmarked for future development. Neighbourhood Plans more specifically locate land uses and associated infrastructure, services and amenities to ensure applications to subdivide and develop lands are coordinated and consistent with the City's visions for growth. 2024 - completion of the Swanson Lumber Road Area Plan
2018-50	C5 Capital Asset Management Plan	Develop a capital asset management plan and possibly implement a software program once all records are updated and matching to our GIS system. Continuing with the facilities asset management plan and incorporate the Asset Retirement obligation requirements.
2020-3	C5 Health & Safety Master Plan	The Health and Safety (H&S) Master Plan identifies the need for a comprehensive review of the City's internal safety management systems. The H&S Master Plan will be used to guide the City through further evaluation of current systems and assist in creating or revising the City's safety management systems and training programs, while fulfilling the City's obligations under the Workers' Compensation Act and other relevant legislation. Funding will be used to complete projects identified in the H&S Master Plan and Project Gantt Chart items as well as recommendations brought forward from WorkSafe BC.
2021-6	C5 Air Photo and Lidar Contract	Cost saving, efficiencies and consistency of data is expected under a multi-year contract agreement with one company for acquiring ortho air photos and Lidar data over the next 5 years. A Request for Proposals will be issued to find a suitable vendor to supply yearly air photo and Lidar data every second year for a 5 year term.
2022-6	C5 FAC Preventative Maintenance Project	This project would include staffing required to collect data and enter into the designated software program. We currently have City works software and would hope to utilize the existing software with an additional

2024 Project List		
Project #	Project Name	Project Description
Component 5 - Continued		
2022-39	C5 Storm Water Management Plan	Produce an Integrated Stormwater Management Plan which will generally follow the guidance of Stormwater Planning: A Guidebook for British Columbia. Phase I was started in 2023 and will complete in 2024. Phase I will establish the objectives and strategies for Phase II. Phase II is targeted to start in 2024.
2022-48	C5 Property File Scanning	Budget to support the scanning of property files in the Planning and Engineering department. Funds may include addition staff support, professional services, etc. There are 9500 parcels in the City and although some files were scanned in the past the digital file has not been maintained so all files need to be scanned. This is targeted to be completed in advance of Planning and Engineering's move to City Hall recognizing a lack of storage space at City Hall to house these files.
2022-49	C5 Official Community Plan Update	Five year update to the Official Community Plan. This will be a minor up date or "check in" with a few key areas identified for more robust review. It is anticipated that much of the work will be done in house with some consulting services required to support the work program development, project management and public engagement. Budget could range from \$30,000 to \$60,000.
2023-1	C5 Community Services Service Level Assessment	Service level audit of the community services division - examine current level of service delivery, engage with the community to understand what level the community wants, understand the full costs associated with (current and desired service level), engage with Council to understand their desire for service level. Include the development of benchmarks of industry best practice for service levels and costing. It will include a statistically valid survey with the community, a workshop with Council and the final deliverable will be a Community Services Level Policy that identifies the gaps and provides a way forward including a clear implementation plan.
2023-28	C5 Integrated Survey Area Expansion	To expand the City's City's Integrated survey Area out into the latest boundary expansion areas as well as replace several older monuments that have been damaged.
2023-31	C5 Parking Study	Budget to plan for a parking study or strategy (one or multiple) to address items which may include: location of accessible parking stalls in public realm; managing downtown parking from an allocation and financial perspective; identifying future parking needs in the downtown core as infill occurs; review of parking requirements in zoning bylaw; parking management and supply at rec campus; may include other items as scope is determined. Scope to be finalized in 2023. RFP may be issued in 2023 or may be deferred to 2024.
2023-33	C5 Operator Training Program	This project is to begin the official operator training program and to purchase training and materials to enhance and standardize how equipment operators are trained and assessed.

2024 Project List		
Project #	Project Name	Project Description
Component 5 - Continued		
2023-41	C5 Building Safer Communities	The city was identified as an eligible recipient of the Public Safety Canada "Building Safer Communities Fund" for the federal government fiscal years of 2022/2023, 2023/2024, 2024/2025 and 2025/2026. Public Safety Canada is working to build a safe and resilient Canada through the Initiative to Take Action Against Gun and Gang Violence and the Building Safer Communities Fund (BSCF), a targeted, time-limited contribution program that will provide funding to municipalities and Indigenous communities to develop community-based prevention and intervention strategies to tackle gun and gang activities.
2023-55	C5 CS Divisional Systems development Program	Community Services Organization System - develop and implement a CS system that defines process with respect to standardizing safe work procedures, standard operating procedures, documentation records, training and site orientation records, z-drive organization across the division.
2023-60	C5 Planning and Design for Road Reconstruction projects	Funds will be used for pre-engineering towards upcoming road reconstructions to create a 5 year master plan
2024-10	C5 Public Art Initiatives	Building on the learnings from Impulse and the Winter Cities Strategy, a new Public Art Project will be actualized each year for the next five years. Each yearly project would focus on: <ul style="list-style-type: none"> •Enhancing and reflecting the environment in which we live •Providing an opportunity for the public to engage with the project •Being family friendly and all age appropriate •Considering accessibility and inclusion •Encouraging community connection •Meeting the pillars and goals of the Arts and Culture Framework and the Downtown Revitalization Plan
2024-11	C5 Sport Event Hosting & Economic Impact Assessment	This funding is intended to support CS in event hosting such as sport bid applications or cultural events applications. In some cases funding required to accompany a bid application. January 2024 the bid will open to host the BC Winter Games in 2029/2030. The second purpose of this funding is to do a multi-event economic impact assessment on cultural events in the year to provide baseline economic data to support grant applications for arts and cultural event hosting. The EIA will be completed on High on Ice, Bright Nights in June, BC Festival of the Arts and Canada Day.
2024-13	C5 Water Model Update	Update pipe network in the model to match current network. Will then distribute demand using water meter data, verification of pumps and control systems (from Water Treatment department), and then calibrate using hydrant flow testing.
2024-14	C5 Sewer Model	Update pipe network in model to reflect new development and changes. Will calibrate the model using DWF meter data to agree with flow meter at south sewage lift station. Will establish an I/I allocation rate.

2024 Project List		
Project #	Project Name	Project Description
Component 5 - Continued		
2024-15	C5 Bylaw Review related to Provincial Housing Legislation	These funds are requested to be set aside to secure data, consulting support, public engagement, and communications as they relate to the necessary updating of the City's bylaws to reflect the requirements by the Province to accommodate increased density and efficiencies in approving housing developments. Bylaws anticipated to be affected include the Official Community Plan, Zoning Bylaw, Subdivision and Development Servicing Bylaw, Development Cost Charges, and Building Bylaw. New bylaws may be required including a Community Amenity Charges bylaw. As well, updates will likely be required to the Housing Strategy and Housing Needs Assessment and the Development Approvals Procedure Bylaw.
2024-29	C5 HRIS Systems Review and Update	Review whether to add to the HR/Payroll system or replace it
2024-30	C5 Website Upgrades	Review options and replace if needed
2024-31	C5 Records Management Project	Review options and seek assistance with a consultant if needed
2024-32	C5 Capital Project Management	In house project coordination and management for roads, water, sewer and park projects
2024-35	C5 Bylaw Technicians	The hiring of two Bylaw Tech term positions from April 2024-September 2024.
2024-36	C5 Evacuation Planning	This project would provide funding for a contractor to assist with the development of an evacuation plan and include revisions of the City's Emergency Plan. This plan would include a focus on addressing the challenges surrounding evacuating vulnerable populations within the municipality.
2024-39	C5 Emergency Support Services Equipment and Training	The Community Emergency Preparedness Fund (CEPF) is a suite of funding programs intended to support First Nations and local governments to better prepare for disasters and reduce risks from natural hazards in a changing climate. Funding is provided by the Province of BC, and is administered by Union of BC Municipalities (UBCM). This funding stream includes support for emergency support services (ESS) and training. This grant project would include acquiring additional reception center equipment to facilitate the city's role as a host community during regional emergencies where populations may be evacuated and directed to seek emergency support services within Fort St. John. These funds would also be utilized to support ongoing training for staff and volunteers in a variety of topics including those skills required for the city to move towards digital registration and reporting.

2024 Project List		
Project #	Project Name	Project Description
Component 5 - Continued		
2024-40	C5 Emergency Operations Centres Equipment and Training	<p>The Community Emergency Preparedness Fund (CEPF) is a suite of funding streams intended to enhance the resilience of local governments, First Nations and communities in responding to emergencies and to reduce risks from future disasters due to natural hazards and climate-related risks.</p> <p>One portion of this funding stream is to support the purchase of equipment and supplies required to maintain or improve Emergency Operations Centres (EOC) and to enhance EOC capacity through training and exercises.</p> <p>These funds would be utilized to secure additional equipment to support the development of a secondary EOC location, which would provide additional redundancy and resilience for the city in the event that the primary EOC location was unavailable due to the hazard location or nature.</p>
2024-46	C5 PSC First floor design layout study/plan	Architect or space consultant to determine best layout of first floor, primarily looking at bleachers but also rink access for the public, Zamboni access, seating for accessibility and washroom access for public from the rink.
2024-50	C5 R&D Collaboration with UNBC	In collaboration with UNBC, post-doc or post-grad students will be conducting practical research aimed at supporting municipalities. Mostly it will be in the area of climate change/process management etc . (Example: treating sewage effluent or sludge)

AGENDA ITEM #8.1

Capital Project Revenues and Expenses by GL Category	2024	2025	2026	2027	2028
Capital Reserves (PRA and FSJ)	11,287,000	600,000	-	-	-
Peace River Agreement Grant	24,902,000	30,283,000	6,447,000	5,623,000	1,300,000
Conditional - Federal	2,033,025	184,590	-	-	-
Conditional - Provincial	590,000	-	-	-	-
Sewer Capital Reserve	1,510,000	260,000	350,000	-	-
Water Capital Reserve	4,675,000	3,430,000	975,000	475,000	-
Developer Contributions	-	-	-	-	-
Federal Gas Tax	500,000	-	-	-	-
Municipal Finance Authority Borrowing	-	2,125,000	330,000	-	-
Regional and Other Grant	1,080,000	-	-	-	-
Total Financing of Capital Projects=\$98,959,615	46,577,025	36,882,590	8,102,000	6,098,000	1,300,000

AGENDA ITEM #8.1

C1 - Transportation, Roads, Sidewalks	2024	2025	2026	2027	2028
100 Street Rebuild	X				
Kin Park Stormwater Control	X	X			
89 Ave (78A St to 86 St)	X				
Road Overlay - Major Maintenance	X	X	X	X	
LAS 101 Ave (79 St to 86 St)	X	X			
Northern Lights Drive MOTI Partnership Overlay Paving	X				
Traffic Signal Intersection Upgrades	X	X	X	X	
101 Ave (96 St to 98 St)	X	X			
Major Sidewalk Replacement/Repair	X				
LAS 111 Ave (98 St to 100 St)		X	X		
105 Ave (102 St to 104 St)		X			
93 St (77 Ave to 79 Ave)		X			
89 Ave (79A St - 86 St)		X			
90 St (77 Ave - 79 Ave)		X			
109 Ave (102 St to 104 St)			X	X	
Total to be Spent on Roads = \$47,332,000	21,415,000	16,002,000	5,940,000	3,975,000	0

AGENDA ITEM #8.1

C2: Facilities, Buildings and Parks	2024	2025	2026	2027	2028
Urban Tourism Sign Plan	X				
Kin Park Upgrades	X				
Retrofit RCMP Building	X	X			
Surerus Park Soccer Fields Reconstruction	X	X			
Kids Arena Field House Retrofit	X				
Matthews Park Equipment Replacement	X				
Emergency Services Building	X				
Public Works Building - Storage & Wash Bay addition	X				
City Hall Office Retrofit	X				
North Peace Arena Sidewalks and Hardscape Maintenance	X				
Festival Plaza - Installing drainage	X				
North Peace Cultural Center Renovations	X				
Demolition of Information Technology Building	X				
Boat Launch Upgrades	X				
Recreation Campus Building Signage	X				
Pomeroy SC Condenser/Desuperheater/Dehumidifier Replacement	X				
Garrison Trail Upgrades	X				
Surerus Park Pavillion	X	X	X		
North Peace Arena Parking Lot and roadway Repaving	X	X			
Hospital Trail Upgrades	X				
Pomeroy Sports Centre Exterior Resurfacing	X				
Fort St. John Cemetery Road Overlay	X				
North Peace Arena AHU Replacement	X				
City Hall Parking Lot	X				
Grounds Building - Lunch Room & Offices Reno		X			
Public Works Building - Storage & Wash Bay addition		X			
North Peace Arena Sidewalks and Hardscape Maintenance		X			
North Peace Cultural Center Renovations		X			
Pomeroy Sports Centre Bleacher Upgrades		X	X	X	
Pomeroy Sports Centre Lighting Replacement		X			
North Peace Arena Lobby and Washroom Upgrades		X			
Surerus Park Soccer Fields Reconstruction			X		
Storage Building at Woodlawn Cemetery			X		
Carrier Park Equipment and Upgrades			X		
Pomeroy SC Second Floor Storage / Meeting Room Upgrades			X	X	
North Peace Arena Basement and Bleacher Renos				X	
Pomeroy Sports Centre Condenser Replacement				X	X
Total Spent on Facilities, Buildings and Parks = \$34,715,000	13,867,000	16,200,000	1,530,000	1,918,000	1,200,000

C3: Water and Sewer	2024	2025	2026	2027	2028
Resource Recovery Centre	X				
Bulk Water Filling Station Parking Lot	X				
Water Main Looping and Fire Hydrant Installations	X				
106 St Water Reservoir Replacement	X				
Sewer Outfall Improvements	X				
Collector Well Study	X				
Data Collection Units and StarAMR Upgrades	X				
Charlie Lake Dam Anchor Pilings		X			
Reservoir Cover Replacement		X			
Total to be Spent = \$7,135,000	5,125,000	2,010,000		-	-

AGENDA ITEM #8.1

C4: Equipment, Vehicles, Machinery	2024	2025	2026	2027	2028
Public Works Utility Maintenance Equipment	X				
IT Network Replacement & Redesign	X	X	X	X	
IT Surveillance Systems	X	X			
IT Network Storage Upgrades	X	X	X	X	
IT Power Supply & Distribution	X	X	X	X	
IT Printer & Copier Replacement	X	X			
Public Works Hook Lift Truck	X				
Public Works Debris Boxes x2	X	X	X	X	
Fire Dept Auto Extrication Hydraulic Tool Replacement	X				
Pomeroy Sports Centre Ice Resurfer	X				
Public Works Loader Mounted Snowblower Replacement	X				
Grounds Sidewalk Machine	X				
Public Works Hook Lift Attachements	X				
Grounds Finishing Mower attachment	X				
Public Works Boom Mower	X				
Facilities Maintenance Vehicle	X				
Facilities Maintenance Equipment	X				
Service Vehicle Replacement	X				
IT Pomeroy SC Sound System replacement/upgrade	X				
IT Bulk Water System Replacement	X				
Upgrades to Brush 1 Skid Unit	X				
Public Works Loader Mounted Snowblower Replacement		X	X		
Public Works Asphalt Hot box		X			
Fire Apparatus: Long Term Replacement - Engine 2 Unit 19		X			
Total to be Spent = \$5,689,000	3,212,000	2,045,000	327,000	105,000	0

C5: Studies, Plans, Projects	2024	2025	2026	2027	2028
Economic Development Strategy	X				
Lands: Acquisition and Disposal	X				
Neighbourhood Plan Areas: Urban Development	X				
Capital Asset Management Plan	X				
Health & Safety Master Plan	X				
Air Photo and Lidar Contract	X	X	X		
Facilities Preventative Maintenance Project	X				
Storm Water Management Plan	X				
Property File Scanning	X				
Official Community Plan Update	X				
Community Services Service Level Policy	X				
Integrated Survey Area Expansion	X				
Parking Study	X				
Operator Training Program	X				
Building Safer Communities	X	X			
Community Services Divisional Systems Development Program	X				
Planning and Design for Road Reconstruction Projects	X				
Public Art Initiatives	X	X	X	X	X
Sport Event Hosting and Economic Event Assessment	X				
Water Model Update	X				
Sewer Model Update	X				
Bylaw Review related to Provincial Housing Legislation	X				
HRIS System Review and Update	X				
Website Upgrade	X				
Records Management Project	X				
Capital Project Management	X	X	X		

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AGENDA ITEM #8.1

Bylaw Technicians	X					
Evacuation Planning	X					
Emergency Support Services Equipment and Training	X					
Emergency Operations Centres Equipment and Training	X					
Pomeroy Sports Centre First Floor Design Layout Study	X					
Research & Development Collaboration with UNBC	X					
Integrated Community Tourism Strategy				X		
Naming Rights at Rec Campus				X		
Total to be Spent = \$4,088,615		2,958,025	625,590	305,000	100,000	100,000
Total to be Spent = \$98,959,615		46,577,025	36,882,590	8,102,000	6,098,000	1,300,000

AGENDA ITEM #8.1

Peace River Agreement	36,189,000	77.70%
Conditional - Provincial	590,000	1.27%
Conditional - Federal	2,033,025	4.36%
Sewer Capital Reserve	1,510,000	3.24%
Water Capital Reserve	4,675,000	10.04%
Regional and Other Grant	1,080,000	2.32%
Developer Contributions	0	0.00%
Federal Gas Tax	500,000	1.07%
	46,577,025	100.00%

City of Fort St. John
Five Year Financial Plan Bylaw
Schedule "A"

	2024	2025	2026	2027	2028
REVENUE					
% Taxation to Total Revenue	39.57%	40.78%	41.36%	41.27%	42.26%
Property Taxation	\$ 39,627,233	\$ 41,435,242	\$ 42,582,498	\$ 43,785,300	\$ 45,045,661
Sale of Services	\$ 15,806,657	\$ 15,979,180	\$ 16,332,489	\$ 16,571,156	\$ 16,795,589
Government Transfers	\$ 31,498,993	\$ 31,347,065	\$ 31,696,802	\$ 32,066,698	\$ 32,347,971
Interest Income	\$ 2,180,000	\$ 1,885,000	\$ 1,780,000	\$ 1,685,000	\$ 1,580,000
Other Revenue	\$ 11,026,735	\$ 10,957,837	\$ 10,570,201	\$ 11,984,625	\$ 10,821,344
TOTAL REVENUE	\$ 100,139,618	\$ 101,604,324	\$ 102,961,990	\$ 106,092,779	\$ 106,590,565
EXPENSES					
General Government Services	14,088,839	14,289,276	14,762,857	14,331,672	14,470,951
Environmental Development	880,818	931,704	922,250	939,911	961,022
Parks, Recreation & Cultural	15,448,464	15,380,291	14,833,268	16,094,171	15,036,906
Cemetery	314,825	333,802	330,066	335,258	340,602
Garbage and recycling	1,183,000	1,375,000	1,748,000	1,723,000	1,733,000
Protective Services	17,142,026	17,419,571	17,316,396	17,932,329	18,329,401
Transit Services	3,260,000	3,291,500	3,330,000	3,390,500	3,465,000
Transportation Services	6,828,341	7,063,408	7,018,561	7,088,997	7,161,415
Water Utility	4,073,556	4,215,662	4,349,610	4,487,215	4,474,758
Sewer Utility	4,501,361	4,624,430	4,679,430	4,761,505	5,032,935
Amortization Expense	14,394,000	14,644,000	14,899,000	15,149,000	15,404,000
Debt Servicing (Interest & Principle)	4,168,191	4,084,657	4,098,516	4,000,555	3,531,280
TOTAL EXPENSES	\$ 86,283,421	\$ 87,653,301	\$ 88,287,954	\$ 90,234,113	\$ 89,941,270
ANNUAL (SURPLUS) DEFICIT	\$ 13,856,197	\$ 13,951,023	\$ 14,674,036	\$ 15,858,666	\$ 16,649,295
RESERVES, CAPITAL AND DEBT					
Transfer from Reserves	(3,221,132)	(2,199,028)	(2,556,449)	(2,359,857)	(2,225,313)
Transfer from Accumulated Surplus	(14,394,000)	(14,644,000)	(14,899,000)	(15,149,000)	(15,404,000)
Transfers to Reserves	31,471,329	30,794,051	32,129,485	33,367,523	34,278,608
TOTAL EXPENDITURES	\$ 13,856,197	\$ 13,951,023	\$ 14,674,036	\$ 15,858,666	\$ 16,649,295
Revenues					
Total Revenue	100,139,618	101,604,324	102,961,990	106,092,779	106,590,565
Transfer from Reserves	3,221,132	2,199,028	2,556,449	2,359,857	2,225,313
Transfer from Accumulated Surplus *	14,394,000	14,644,000	14,899,000	15,149,000	15,404,000
Collection for Other Governments	18,551,200	18,601,200	19,201,200	19,251,200	19,401,200
	136,305,950	137,048,552	139,618,639	142,852,836	143,621,078
(* to offset Amortization)					
Expenses					
Total Expenses	86,283,421	87,653,301	88,287,954	90,234,113	89,941,270
Transfer to Reserves	31,471,329	30,794,051	32,129,485	33,367,523	34,278,608
Tax Requisitions	18,551,200	18,601,200	19,201,200	19,251,200	19,401,200
	136,305,950	137,048,552	139,618,639	142,852,836	143,621,078

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AGENDA ITEM #8.1

Amortization Expense					
Environmental Development - Capital Fund	11,000	11,000	11,000	11,000	11,000
General Government - Capital Fund	900,000	900,000	905,000	905,000	910,000
Protective Services - Capital Fund	900,000	900,000	900,000	900,000	900,000
Public Health & Welfare - Capital Fund	33,000	33,000	33,000	33,000	33,000
Recreation & Cultural - Capital Fund	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000
Sewer - Capital Fund	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Transportation - Capital Fund	7,250,000	7,500,000	7,750,000	8,000,000	8,250,000
Water - Capital Fund	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
	14,394,000	14,644,000	14,899,000	15,149,000	15,404,000

Debt Servicing					
Interest on Long-Term Debt					
Investments and Debt	949,481	923,685	918,494	893,140	802,987
Long Term Debt - Sewer	526,235	518,847	518,847	491,775	370,996
Long Term Debt - Water	76,849	76,849	76,849	76,849	38,424
Other Government Services	20,000	20,000	20,000	20,000	20,000
	1,572,565	1,539,381	1,534,190	1,481,764	1,232,407
Interest on Prepaid Taxes					
Other Government Services	25,000	25,000	25,000	25,000	25,000
	25,000	25,000	25,000	25,000	25,000

Actuarial Adjustments on Debt					
Investments and Debt	470,000	470,000	480,000	480,000	495,000
Long Term Debt - Sewer	315,000	315,000	320,000	320,000	325,000
Long Term Debt - Water	77,000	77,000	80,000	80,000	82,000
	862,000	862,000	880,000	880,000	902,000
Debt Fund Cost					
Investments and Debt	-	-	-	-	-
	-	-	-	-	-

Principle on Long-Term Debt					
Investments and Debt	1,020,414	985,732	986,732	941,200	844,929
Long Term Debt - Sewer	590,825	575,144	575,144	575,141	429,494
Long Term Debt - Water	97,387	97,400	97,450	97,450	97,450
	1,708,626	1,658,276	1,659,326	1,613,791	1,371,873
	4,168,191	4,084,657	4,098,516	4,000,555	3,531,280

Revenue - Transfer from Operating Reserves					
Asset Disposal					
Disposals					
Transfer from Operating Reserves					
Other Government Services	(70,282,475)	(71,980,747)	(73,480,266)	(75,004,592)	(76,499,356)
PSC General Operations	-	-	-	-	-
RCMP Operations	(194,258)	(139,646)	(135,841)	(134,884)	(181,075)
	(70,476,733)	(72,120,393)	(73,616,107)	(75,139,476)	(76,680,431)
Transfer from Sewer Utility					
Engineering	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Finance	(410,000)	(410,000)	(410,000)	(410,000)	(410,000)
	(460,000)	(460,000)	(460,000)	(460,000)	(460,000)
Transfer from Water Utility					
Engineering	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Finance	(690,000)	(690,000)	(690,000)	(690,000)	(690,000)
	(740,000)	(740,000)	(740,000)	(740,000)	(740,000)
	(71,676,733)	(73,320,393)	(74,816,107)	(76,339,476)	(77,880,431)
Transfer from Surplus					
Environmental Development - Capital Fund	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
General Government - Capital Fund	(400)	(400)	(400)	(400)	(400)
Protective Services - Capital Fund	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Public Health & Welfare - Capital Fund	-	-	-	-	-
Recreation & Cultural - Capital Fund	(200,500)	(200,500)	(200,500)	(200,500)	(200,500)
Sewer - Capital Fund	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Transportation - Capital Fund	-	-	-	-	-
Water - Capital Fund	(7,250,000)	(7,500,000)	(7,750,000)	(8,000,000)	(8,250,000)
	(7,536,900)	(7,786,900)	(8,036,900)	(8,286,900)	(8,536,900)

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AGENDA ITEM #8.1

	(79,213,633)	(81,107,293)	(82,853,007)	(84,626,376)	(86,417,331)
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Transfers to Reserves

Transfer to Capital					
Transfer to Capital (Federal Gas Tax)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Transfer to Capital (Peace River Agreement)	24,020,360	23,694,613	25,362,233	26,824,068	27,638,713
Transfer to Enerplex Sponsorship Reserve	121,000	126,000	131,000	131,000	131,000
Transfer to Equipment Reserve	-	-	-	-	-
Transfer to Facility Reserve	1,339,560	680,000	500,000	300,000	-
Transfer to Operating Reserve - Interest	20,000	20,000	20,000	20,000	20,000
Transfer to Operating Reserves					
Transfer to Reserves from:					
Fire Suppression	752,708	1,147,175	1,201,708	1,101,484	1,238,037
Cemeteries					
PSC General Operations	336,839	344,520	359,799	373,831	382,836
Solid Waste Collection	450,000	293,000	-	-	-
Solid Waste Disposal					
Transfers to Own Funds & Reserves - Sewer	46,654	46,654	46,654	46,654	46,654
Transfers to Own Funds & Reserves - Water Treatment & Disposal	2,604,208	2,662,089	2,728,091	2,790,486	3,041,368
Wells and High Lift Pump Station - Water					
	4,190,409	4,493,438	4,336,252	4,312,455	4,708,895
Transfer to Statutory Reserve - Interest	20,000	20,000	20,000	20,000	20,000
Cemeteries	20,000	20,000	20,000	20,000	20,000
Transfer to/from General/Sewer Funds	305,000	305,000	305,000	305,000	305,000
Transfer to/from General/Water Funds	435,000	435,000	435,000	435,000	435,000
Total Transfers to Reserves	31,471,329	30,794,051	32,129,485	33,367,523	34,278,608

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Operating Budget 2024-2028

	2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Budget
Revenue					
Municipal Taxes	39,127,233	40,935,242	42,082,498	43,285,300	44,535,661
Grants in lieu of taxes	500,000	500,000	500,000	500,000	510,000
Actuarial Adjustments	862,000	862,000	880,000	880,000	902,000
Services provided to other governments	1,266,157	1,103,680	1,121,989	1,130,656	1,140,089
Sale of services	14,540,500	14,875,500	15,210,500	15,440,500	15,655,500
Other revenue from own sources	10,164,735	10,095,837	9,690,201	11,104,625	9,919,344
Government transfers (operating only)	1,958,633	1,921,165	1,933,948	1,946,987	1,960,286
Return on investment	2,180,000	1,885,000	1,780,000	1,685,000	1,580,000
Transfers in	3,221,132	2,199,028	2,556,449	2,359,857	2,225,313
	73,820,390	74,377,452	75,755,585	78,332,925	78,428,193
Expenses					
Salaries, wages and employee benefits	31,913,930	33,898,751	33,600,867	34,291,271	35,010,404
Contracted and general services	18,781,095	18,871,539	19,117,599	19,318,475	19,655,569
Materials, goods and supplies	6,291,700	5,427,048	5,569,591	6,411,401	5,162,877
Utilities	2,928,150	2,927,150	2,928,200	2,929,300	2,930,300
Other expenses	3,474,947	3,378,160	3,342,950	3,336,661	3,334,424
Interest and bank charges	1,597,565	1,564,381	1,559,190	1,506,764	1,257,407
Principal on Long-Term Debt & Actuarial Adj.	2,570,626	2,520,276	2,539,326	2,493,791	2,273,873
Transfers out (to operating reserves only)	2,110,362	2,352,829	2,119,362	2,019,138	2,155,691
	69,668,375	70,940,134	70,777,085	72,306,801	71,780,545
	4,152,015	3,437,318	4,978,500	6,026,124	6,647,648
Requisitions:					
Collection for other governments revenue	18,551,200	18,601,200	19,201,200	19,251,200	19,401,200
Other tax requisitions - Expenditures	18,551,200	18,601,200	19,201,200	19,251,200	19,401,200
	0	0	0	0	0
Grant Revenue Received and Transferred:					
Government & BC Hydro Grant Revenue	29,540,360	29,425,900	29,762,854	30,119,711	30,387,685
Transfers out to Capital Reserves	33,692,375	32,863,218	34,741,354	36,145,835	37,035,333
	(4,152,015)	(3,437,318)	(4,978,500)	(6,026,124)	(6,647,648)
Balanced Cash Budget	0	0	0	0	0
Net Surplus (Deficit)	0	0	0	0	0
Depreciation (xfr from Accumulated Surplus)	14,394,000	14,644,000	14,899,000	15,149,000	15,404,000
Operating & Capital Revenues					
Operating Revenue	73,820,390	74,377,452	75,755,585	78,332,925	78,428,193
Collection for other governments revenue	18,551,200	18,601,200	19,201,200	19,251,200	19,401,200
Transfer from Accumulated Surplus (Amortization)	14,394,000	14,644,000	14,899,000	15,149,000	15,404,000
Government transfers Revenue (capital only)	29,540,360	29,425,900	29,762,854	30,119,711	30,387,685
Balanced to the 2024-2028 Financial Plan	136,305,950	137,048,552	139,618,639	142,852,836	143,621,078
Operating & Capital Expenditures					
Operating Expenses	69,668,375	70,940,134	70,777,085	72,306,801	71,780,545
Amortization of Tangible Capital Assets	14,394,000	14,644,000	14,899,000	15,149,000	15,404,000
Other tax requisitions - Expenditures	18,551,200	18,601,200	19,201,200	19,251,200	19,401,200
Transfers out (capital expenditures only)	33,692,375	32,863,218	34,741,354	36,145,835	37,035,333
Balanced to the 2024-2028 Financial Plan	136,305,950	137,048,552	139,618,639	142,852,836	143,621,078

AGENDA ITEM #8.1

Government Transfers Revenue (In)

Capital Grant Revenue Recognized

	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Provincial - Other Grants (Peace River Agreement)	(26,713,600)	(27,247,900)	(27,792,854)	(28,348,711)	(28,915,685)
Conditional Provincial (BC Hydro CMA)	(1,789,560)	(1,141,000)	(962,000)	(763,000)	(464,000)
Federal - Conditional Grants (Gas Tax)	(1,037,200)	(1,037,000)	(1,008,000)	(1,008,000)	(1,008,000)
Unconditional Provincial Other (PRRD Economic Development)					
	(29,540,360)	(29,425,900)	(29,762,854)	(30,119,711)	(30,387,685)

Operating Grant Revenue Recognized

	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Provincial Gov't Subsidy - Transit	(920,000)	(925,000)	(930,000)	(935,000)	(940,000)
Provincial Gov't Subsidy - Handy Dart Transit	(680,000)	(685,000)	(690,000)	(695,000)	(700,000)
Provincial Gaming Grant	(900,000)	(900,000)	(900,000)	(900,000)	(900,000)
Traffic Fines - Revenue Sharing	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Conditional Grants Provincial - Small Community Grant	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)
Unconditional - Federal	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Unconditional - Regional & Other Grants	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Regional & Other - Unconditional Grants - Fire Suppression	(676,633)	(639,165)	(651,948)	(664,987)	(678,286)
Regional & Other - Conditional Grants					
	(3,558,633)	(3,531,165)	(3,553,948)	(3,576,987)	(3,600,286)
	(33,098,993)	(32,957,065)	(33,316,802)	(33,696,698)	(33,987,971)

Expenses - Transfers Out

Government Transfers (Out)

Capital Expenditures

	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Transfer To Capital Fund (Gas Tax)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Transfer to Capital Fund (Peace River Agreement)	24,020,360	23,694,613	25,362,233	26,824,068	27,638,713
Transfer to Facility Reserve (Peace River Agreement)					
Transfer to Facility Reserve (BC Hydro CMA)	1,339,560	680,000	500,000	300,000	-
Transfer to Reserves from Water Services	3,011,408	3,101,996	3,316,231	3,482,450	3,702,416
Transfer to Reserves from Sewer Services	2,604,208	2,662,089	2,728,091	2,790,486	3,041,368
Transfer to Reserves from Solid Waste Collection	336,839	344,520	359,799	373,831	382,836
Transfer to Operating Reserve-Interest	1,320,000	1,320,000	1,420,000	1,320,000	1,220,000
Transfer to Statutory Reserve - Interest	60,000	60,000	55,000	55,000	50,000
Transfer to Equipment Reserve					
	33,692,375	32,863,218	34,741,354	36,145,835	37,035,333

Operating Expenditures

	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Transfer to Enerplex PSC Sponsorship Reserve	121,000	126,000	131,000	131,000	131,000
Transfer to Contingency Reserve from Operating	752,708	1,147,175	1,201,708	1,101,484	1,238,037
Transfer to General Operating from Water Services	435,000	435,000	435,000	435,000	435,000
Transfer to General Operating from Sewer Services	305,000	305,000	305,000	305,000	305,000
Transfer to Reserves from Cemetery	20,000	20,000	20,000	20,000	20,000
Transfer to Reserves from Fire Suppression *	450,000	293,000	-	-	-
Transfer to Reserves from Pomeroy Sports Complex	46,654	46,654	46,654	46,654	46,654
	2,130,362	2,372,829	2,139,362	2,039,138	2,175,691

Total Government Transfers (Out)

	35,822,737	35,236,047	36,880,716	38,184,973	39,211,024
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* We have been transitioning out the Fire Suppression revenue to reserves as the Atco fire contract will be ending.

Variance Analysis 2024 Operating Budget

	2022 Actual	2023 Budget	2024 Budget	2024 vs. 2023 Budgets	
				Favourable	(Unfavourable)
Revenues					
Actuarial Adjustments	796,364	861,000	862,000	1,000	0.12%
Collection for Other Governments	16,307,110	16,476,000	18,551,200	2,075,200	12.60%
Government transfers	30,471,001	30,595,294	31,498,993	903,699	2.95%
Other Revenue from Own Sources	9,764,891	9,796,739	10,164,735	367,996	3.76%
Payments/Grants in Lieu of Taxes	485,272	475,000	500,000	25,000	5.26%
Return on Investment	1,622,570	1,758,500	2,180,000	421,500	23.97%
Sale of Services	13,815,764	13,987,650	14,540,500	552,850	3.95%
Services Provided to Other Governments	1,534,711	1,180,156	1,266,157	86,001	7.29%
Taxes	34,763,864	37,567,094	39,127,233	1,560,139	4.15%
Transfers in	1,694,664	3,654,405	3,221,132	(433,273)	(11.86%)
Total Revenues	111,256,210	116,351,838	121,911,950	5,560,112	4.78%
Expenses					
Contracted and General Services	19,236,790	19,278,870	18,781,095	497,775	2.58%
Interest and Bank Charges	1,555,929	1,586,683	1,597,565	(10,882)	(0.69%)
Materials, Goods and Supplies	5,313,549	6,831,865	6,291,700	540,165	7.91%
Other Expenses	3,153,452	3,195,850	3,474,947	(279,097)	(8.73%)
Other Tax Requisitions	16,299,362	16,476,000	18,551,200	(2,075,200)	(12.60%)
Principal on Long Term Debt & Actuarial Adjustments	2,306,300	2,385,699	2,570,626	(184,927)	(7.75%)
Salaries, Wages and Employee Benefits	28,288,460	29,365,042	31,913,930	(2,548,888)	(8.68%)
Transfers Out	34,512,223	34,906,554	35,802,737	(896,183)	(2.57%)
Utilities	2,569,924	2,325,275	2,928,150	(602,875)	(25.93%)
Total Expenses	113,235,990	116,351,838	121,911,950	(5,560,112)	(4.78%)
Net Surplus (Deficit)	(1,979,780)	0	0	0	

Included in the above Income Statement to Offset the Operating Deficit:	
Increase in Peace River Agreement Revenue Used for Operations, excluding C5 projects	1,398,240
Property Tax Revenue Increase	1,797,683
Transferred Interest related to Operating Reserve	480,000
	3,675,923

Major Unfavourable Variances:		
Salaries & Wages	2,221,274	Includes non-union, IAFF and BCGEU wage increases, contractual COLA obligation; 3 additional FTE's
Utilities	602,875	Primarily global inflation; Parks and Playgrounds \$200k, watering & washrooms
Employee Benefits	384,114	Pension \$183k; CPP & EI \$87k; Employer Health Tax \$57k (under other expenses); all a function of wages & salaries
Insurance	230,300	New RCMP building; Vehicles; Cyber insurance; contents insurance for Zamboni & tool cat machine
	3,438,563	

Variance Explanations - 2024 Budget vs. 2023 Budget

Revenues:

Collection for other Governments (\$2,075k fav)

Schools, 2 brand new schools (\$950k fav), Regional District, preparation for new pool (\$800k fav) and Hospital, new hospital being built in Dawson Creek (\$325k fav). Offset for Collection in Expenses, is in Other Tax Requisitions.

Government Transfers (\$904k fav)

Receiving more grant revenue from the Peace River Agreement (\$554k fav), Federal Gas Tax (\$100k fav); Conditional Provincial grants (\$140k fav); Accessibility grant (\$50k fav); Community Measures Grant (\$45k fav).

Other Revenue from Own Sources (\$352k fav)

Lower PRRD Subsidy for the pool to offset lower expenses below (\$371k unfav); Leases (\$190k unfav); BC Transit Subsidy (\$225k fav) to offset higher expenses; PNG Franchise Fee (\$200k fav); Ice Rentals (\$190k fav); Rentals (\$56k fav); Interest on Arrears (\$50k fav); High on Ice (\$46k fav); General Admissions (\$32k fav); Miscellaneous (\$69k fav); Swimming Lessons (\$50k fav).

Payments/Grants in Lieu of Taxes (\$25k fav)

Budget adjusted to reflect actual experience.

Return on Investment (\$422k fav)

To reflect higher interest rates on higher reserve balances.

Sale of Services (\$553k fav)

Increase in water/sewer volume and rates.

Services Provided to Other Governments (\$86k fav)

Recoveries increased to approach historical trends (\$30k fav); Administration Fees (\$31k fav); Fee for Service (\$25k fav).

Taxes (\$1,560k fav)

The municipal portion of tax revenue will increase (\$1,798k fav); Transit tax (\$167k unfav); Local Area Service (\$90k unfav).

Transfers In (\$433k unfav)

Additional transfer from PRA related Capital Reserves to cover non-capital items (\$206k fav); Less transfer from operating reserves to cover budget deficit (\$647k unfav).

Expenses:

Contracted and General Services (\$498k fav)

Contract-Other, moved winter sand to materials (\$190k fav) and other contract reductions (\$176k fav); RCMP Contract to account for municipal vs. rural support work (\$261k fav); Contract - Electrical (\$50k fav); Staff Training & Development (\$48k fav); Janitorial (\$116k fav); Professional Services (\$29k fav); Contract - Internet (\$20k fav); Overall increase in insurance (\$130k unfav); Contract - Mechanical (\$66k unfav); New RCMP building insurance (\$56k unfav); Cyber Insurance (\$30k unfav); Legal (\$18k unfav); Rentals & Leases (\$17k unfav); Telephone (\$25k unfav); Memberships & Professional Development (\$16k unfav); Vehicle Insurance (\$15k unfav); Medical/Chiropractor Fees (\$12k unfav); Wellness & Fitness (\$10k unfav).

Interest and Bank Charges (\$11k unfav)

Higher interest rates on prepaid taxes.

Material, Goods and Supplies (\$540k fav)

Less major maintenance projects (\$736k fav); Replacement Equipment (\$84k fav); Special Event Supplies (\$73k fav); Office Supplies (\$35k fav); Print Supplies (\$27k fav); Winter sand moved from Contract-Other to Materials-Other (\$180k unfav); Janitorial supplies (\$45k unfav); Parts (\$36k unfav); Fuel, Oil, Lubricants (\$127k unfav).

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Other Expenses (\$279k unfav)

High on Ice (\$105k unfav); Public Art Show/Interactive Light Tunnel (\$29k unfav) offset by grants;
Accessibility Committee (\$64k unfav); Employer Health Tax (\$57k unfav); Employee Recognition (\$23k unfav);
E-bill costs (\$20k unfav); Grants-in-Aid (\$13k unfav); Contract Ice & Snow Contractor (\$50k fav).

Other Tax Requisitions (\$2,075k unfav)

Offset by collections above.

Principal on Long-Term Debt & Actuarial Adjustments (\$185k unfav)

Actuarial Adjustment (\$185k unfav); increase in LAS debt.

Salaries, Wages and Employee Benefits (\$2,549k unfav)

BCGEU, IAFF and Non-Union Staff and benefits increases per collective agreements and grid progressions (\$2,246k unfav).
Added IAFF mandatory on call premiums and on call office pay premiumms for 2 positions never before budgeted.
Increased staffing by 3 FTEs: Facilities Labourer, Community Safety Manager and Electronic Disclosure Clerk (\$303k unfav).

Transfers Out (\$896 unfav)

Higher interest received and transferred out to operating reserves (\$517k unfav) and to capital reserves (\$35k unfav);
Transfer to Reserves (\$284k unfav); Transfer to General Infrastructure Fund (\$844k fav); Increase in Gas Tax to Reserves
(\$100k unfav); Transfer to FSJ capital reserve (\$45k unfav); Transfer to Contingency Reserve from Operating (\$753k unfav).

Utilities (\$603k unfav)

Primarily global inflation. Parks and Playgrounds (\$200k unfav), watering and washrooms.

Analysis Cash Operating Surplus (Deficit)												
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenue (excluding Capital Revenue, Requisitions)	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Municipal Taxes	24,326,061	26,263,577	29,483,277	31,973,798	31,858,191	31,714,481	31,644,307	31,511,915	32,560,427	34,763,864	37,567,094	39,127,233
Grants in lieu of taxes	397,519	387,023	397,497	395,488	463,696	457,499	485,553	471,888	478,112	485,272	475,000	500,000
Services provided to other governments	1,069,406	784,573	743,920	899,936	1,217,787	894,440	814,344	924,287	1,396,719	1,534,711	1,180,156	1,266,157
Sale of services	9,481,450	11,166,141	11,667,812	11,308,997	12,602,028	12,282,329	12,639,312	11,880,925	14,003,440	13,815,764	13,987,650	14,540,500
Other revenue from own sources	7,356,284	7,633,785	7,070,930	8,533,350	8,285,875	8,669,848	8,885,954	7,558,068	8,392,591	9,722,600	9,796,739	10,164,735
Government transfers (operating only)	2,087,128	2,207,697	2,298,910	2,238,622	1,982,096	2,653,519	2,071,066	3,271,285	1,988,268	2,163,781	1,666,346	1,958,633
Return on investment	536,749	733,102	970,986	1,337,634	1,524,115	2,667,533	2,023,976	1,410,620	669,810	1,622,570	1,758,500	2,180,000
Transfers in	1,642,039	1,429,326	1,144,963	602,724	754,995	614,379	613,900	2,627,000	2,783,854	1,694,664	3,654,405	3,221,132
Actuarial adjustments	347,452	422,257	507,596	583,513	603,566	539,786	620,004	631,027	711,687	796,364	861,000	862,000
Sale of Assets	-	20,393	146,895	-	45,897	8,264	771,483	-	5,371	39,291	-	-
Developer contributions	8,075,707	8,764,376	10,395,398	8,854,064	2,613,085	74,835	350,000	1,000	103,036	3,000	-	-
	55,319,795	59,812,250	64,828,184	66,728,126	61,951,331	60,576,913	60,919,899	60,288,015	63,093,315	66,641,881	70,946,890	73,820,390
Expenses (excluding Capital Expenditures, Requisitions, Depreciation)												
Salaries, wages and employee benefits	17,302,842	19,080,499	20,346,324	21,455,791	23,403,776	23,730,981	25,248,523	25,092,890	26,569,540	28,288,460	29,365,042	31,913,930
Contracted and general services	12,800,321	13,533,123	12,884,385	13,448,704	15,081,435	15,228,258	15,654,888	18,345,984	15,511,054	19,236,792	19,278,870	18,781,095
Materials, goods and supplies	3,335,088	3,396,019	3,533,748	4,076,832	3,664,069	4,216,161	3,809,886	3,692,739	3,818,662	5,313,549	6,831,865	6,291,700
Utilities	1,855,903	2,128,640	2,002,509	2,159,869	2,250,167	2,074,226	2,224,542	2,027,396	2,310,597	2,569,924	2,325,275	2,928,150
Other expenses	1,868,025	1,931,073	2,137,927	1,592,328	1,488,420	1,739,128	2,467,477	2,183,718	2,806,050	3,153,452	3,195,850	3,474,947
Interest and Bank charges	1,991,697	2,187,789	2,183,156	2,249,128	2,143,173	1,506,028	1,426,652	1,363,855	1,339,576	1,555,929	1,586,683	1,597,565
Principal on Long-Term Debt & Actuarial Adj.	1,880,281	2,059,227	2,261,904	2,441,555	2,114,235	2,019,279	2,103,379	2,071,932	2,153,967	2,306,300	2,385,699	2,570,626
Transfers out (to operating & DCC Reserves)	2,832,464	1,280,940	773,433	945,871	1,165,285	1,093,361	758,923	1,757,124	836,826	777,129	854,000	2,110,362
	43,866,621	45,597,310	46,123,386	48,370,078	51,310,560	51,607,422	53,694,270	56,535,638	55,346,272	63,201,535	65,823,284	69,668,375
Surplus before Operating transfers to Capital Reserves	11,453,174	14,214,940	18,704,798	18,358,048	10,640,771	8,969,491	7,225,629	3,752,377	7,747,043	3,440,346	5,123,606	4,152,015
Requisitions:												
Collection for other governments revenue	14,359,260	15,402,603	17,537,639	18,862,100	17,553,628	17,063,096	16,493,282	12,718,441	15,903,488	16,307,110	16,476,000	18,551,200
Other tax requisitions - Expenditures	14,265,344	15,364,765	17,552,565	18,878,825	17,889,814	17,080,964	16,473,605	12,705,425	15,913,892	16,299,362	16,476,000	18,551,200
	93,916	37,838	(14,926)	(16,725)	(336,186)	(17,868)	19,677	13,016	(10,404)	7,748	0	0
Government transfers Revenue (capital only)	20,310,236	21,723,646	24,642,043	26,332,183	26,759,588	25,890,850	27,675,244	29,457,696	30,747,298	28,307,220	28,928,948	29,540,360
Transfers out (capital expenditures only)	30,939,024	33,901,219	32,997,123	33,259,558	35,713,883	33,484,723	35,260,847	33,241,045	38,581,896	33,735,094	34,052,554	33,692,375
	(10,628,788)	(12,177,573)	(8,355,080)	(6,927,375)	(8,954,295)	(7,593,873)	(7,585,603)	(3,783,349)	(7,834,598)	(5,427,874)	(5,123,606)	(4,152,015)
Net Cash Surplus (Deficit)	918,302	2,075,205	10,334,792	11,413,948	1,350,290	1,357,750	(340,297)	(17,956)	(97,959)	(1,979,780)	0	0
Cross-Checking:												
Net Revenue	55,319,795	59,812,250	64,828,184	66,728,126	61,951,331	60,576,913	60,919,899	60,288,015	63,093,315	66,641,881	70,946,890	73,820,390
Requisitions	14,359,260	15,402,603	17,537,639	18,862,100	17,553,628	17,063,096	16,493,282	12,718,441	15,903,488	16,307,110	16,476,000	18,551,200
Government Transfers (capital only)	20,310,236	21,723,646	24,642,043	26,332,183	26,759,588	25,890,850	27,675,244	29,457,696	30,747,298	28,307,220	28,928,948	29,540,360
Budgeted Revenue	89,989,291	96,938,499	107,007,866	111,922,409	106,264,547	103,530,859	105,088,425	102,464,152	109,744,101	111,256,211	116,351,838	121,911,950
Net Expenses	43,866,621	45,597,310	46,123,386	48,370,078	51,310,560	51,607,422	53,694,270	56,535,638	55,346,272	63,201,535	65,823,284	69,668,375
Requisitions	14,265,344	15,364,765	17,552,565	18,878,825	17,889,814	17,080,964	16,473,605	12,705,425	15,913,892	16,299,362	16,476,000	18,551,200
Transfers Out (capital only)	30,939,024	33,901,219	32,997,123	33,259,558	35,713,883	33,484,723	35,260,847	33,241,045	38,581,896	33,735,094	34,052,554	33,692,375
Budgeted Expenses	89,070,989	94,863,294	96,673,074	100,508,461	104,914,257	102,173,109	105,428,722	102,482,108	109,842,060	113,235,991	116,351,838	121,911,950
Net Surplus (Deficit)	918,302	2,075,205	10,334,792	11,413,948	1,350,290	1,357,750	(340,297)	(17,956)	(97,959)	(1,979,780)	0	0

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Government Transfers Revenue (In)

Capital Grant Revenue Recognized

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Budget	Budget									
Provincial - Other Grants (Peace River Agreement)	(19,559,058)	(21,029,191)	(22,373,886)	(23,976,174)	(24,850,893)	(23,915,958)	(24,029,533)	(24,810,564)	(25,392,825)	(25,905,260)	(26,159,688)	(26,713,600)
Conditional Provincial (BC Hydro CMA)			(1,458,250)	(1,517,500)	(1,053,000)	(1,090,000)	(1,857,309)	(2,508,890)	(1,208,500)	(1,250,500)	(1,100,000)	(1,789,560)
Federal - Conditional Grants (Gas Tax)	(751,178)	(694,455)	(809,907)	(838,509)	(855,695)	(884,892)	(1,788,402)	(1,848,833)	(1,848,833)	(979,907)	(1,669,260)	(1,037,200)
Provincial - Infrastructure										(171,553)		
Kin Park Improvements									(994,500)			
Festival Plaza									(452,640)			
BC Clean Grant - RCMP building									(100,000)			
Resource Recovery Grant									(750,000)			
Multi-use grant - Strengthening Communities								(206,550)				
BC Bike Grant								(82,859)				

Capital Revenue Received (20,310,236) (21,723,646) (24,642,043) (26,332,183) (26,759,588) (25,890,850) (27,675,244) (29,457,696) (30,747,298) (28,307,220) (28,928,948) (29,540,360)

Operating Grant Revenue Recognized

Provincial Gov't Subsidy - Transit								(727,062)	(127,740)			(920,000)
Provincial Gov't Subsidy - Handy Dart Transit								(447,792)				(680,000)
Economic Development										(20,000)		
Boulevards and Trails Maintenance	45,570											
New Horizon's Senior Program										(22,667)		
RCMP Operations	(57,162)									(352,425)		
Poverty Reduction Plan										(30,315)		
Community Services Grant										(129,640)		
Federal/Provincial Restart Grant								(3,778,000)				
Provincial - Strengthening Communities									(223,388)			
Provincial Gaming Grant	(959,415)	(965,169)	(956,089)	(756,551)	(885,994)	(900,982)	(895,023)	(179,628)	(117,332)	(750,261)	(960,000)	(900,000)
PSC General Operations									(201,856)			
Traffic Fines - Revenue Sharing	(162,208)	(316,998)	(363,284)	(326,713)	(278,550)	(301,183)	(350,640)	(374,371)	(327,002)			(200,000)
CARIP Grant Revenue	(109,612)	(99,105)	(86,642)	(95,927)	(101,052)	(125,771)	(125,503)	(135,269)		(156,082)		
Revenue offsetting C5 Projects				-	-	(651,285)		-				
Finance EFTs	(197,400)		(128,156)	(118,681)				(78,810)	(55,000)			
Small Community								(132,613)	(114,000)			(120,000)
Feasibility Study								(96,000)				
Transfer to Sewer - operating reserve		(185,000)										
Unconditional - Federal (Programs & Special Events)	(4,200)	(4,200)	(4,200)	(17,495)	-	-	(5,860)	(11,000)	(11,000)	(12,750)	(17,000)	(12,000)
Unconditional - Regional & Other Grants (Economic Development)	(27,870)	(51,500)	(73,537)	(68,905)	(51,700)	-	-	(52,400)	(79,191)	(87,341)	(75,000)	(50,000)
Regional & Other - Conditional Grants - Fire Suppression	(559,436)	(574,625)	(616,303)	(854,351)	(662,300)	(674,300)	(694,040)	(699,025)	(731,759)	(602,300)	(614,346)	(676,633)
Regional & Other - Conditional Grants	(55,396)	(11,100)	(70,700)	-	(2,500)	-	-	(20,000)				

(2,087,129) (2,207,697) (2,298,911) (2,238,623) (1,982,096) (2,653,521) (2,071,066) (6,731,970) (1,988,268) (2,163,781) (1,666,346) (3,558,633)

Grant Revenue Recognized (22,397,365) (23,931,343) (26,940,954) (28,570,806) (28,741,684) (28,544,371) (29,746,310) (36,189,666) (32,735,566) (30,471,001) (30,595,294) (33,098,993)

**Expenses - Transfers Out
Government Transfers (Out)
Capital Expenditures**

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Transfer To Capital Fund (Gas Tax)	751,178	810,229	809,907	838,509	855,695	884,892	1,788,402	903,892	1,848,833	944,941	900,000	1,000,000
Transfer To Capital Fund (Pedi Crosswalk Dncn, Bike Grant, etc)					50,000							
Transfer to Capital Fund (Fair Share Reserve)	17,071,536	18,401,359	19,610,772	20,379,748	21,073,244	17,936,968	25,886,842	24,810,564	25,392,825	24,368,062	24,864,688	24,020,360
Transfer to Facility Reserve (Peace River Agreement)	2,909,372				-	2,391,596						
Transfer to Facility Reserve (BC Hydro CMA)				1,517,500	2,053,000	2,090,000		1,168,000	1,208,500	1,394,500	1,294,260	1,339,560
Transfer to PSC Equipment Reserve	59,208											
Transfer to Capital - Donated Assets (Developers Contributions)	7,913,957	8,691,776	9,823,498	8,801,664	2,539,085							
BC Bike Grant								82,859				
Spray Park								20,000	20,000			
Pathway								285,360				
Kin Park									994,500			
Trails									127,740			
Clean BC Grant (RCMP Bldg)									100,000			
Festival Plaza									497,640			
LAS 112A									447,855			
Transfer to Reserves from Water Services		2,292,877			3,341,536	3,110,153	3,015,400	2,476,454	3,270,391	3,013,676	3,165,106	3,011,408
Transfer to Reserves from Sewer Services		1,252,376			2,311,913	2,242,580	2,456,021	2,089,827	3,802,335	2,352,059	3,000,000	2,604,208
Transfer to Reserves from Solid Waste Collection												336,839
Transfer to Operating Reserve-Interest (Capital related)	105,975	307,650	356,668	639,597	693,101	1,232,589	1,006,129	1,296,734	590,676	1,364,215	803,500	1,320,000
Transfer to Statutory Reserve - Interest (Capital related)	74,951	42,033	11,994	59,141	11,583	8,551	1,108,053	25,434	10,947	36,641	25,000	60,000
Transfer to Fire Services Equipment	96,941							81,921	269,654	261,000		
Transfer to Statutory Reserves			146,895									
Transfer to Capital (Correcting equity transfers)				(2,573,027)	-	-						
Transfer to Equipment Reserve	1,955,906	2,102,919	2,237,389	3,596,426	2,784,727	3,587,394						
Offsetting Capital Expenditures	30,939,024	33,901,219	32,997,123	33,259,558	35,713,883	33,484,723	35,260,847	33,241,045	38,581,896	33,735,094	34,052,554	33,692,375

Operating Expenditures

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Transfer to Enerplex PSC Sponsorship Reserve	390,000	525,234	118,281	144,017	125,150	150,982	145,023				121,000	121,000
Transfer Gaming Revenue excess to Reserve					-							
Transfer to General Operating from Water Services	353,750	375,750	359,100	362,500	365,900	369,500	372,900	425,000	426,500	428,000	433,000	435,000
Transfer to General Operating from Sewer Services	228,500	250,500	232,600	235,000	237,000	239,000	241,000	293,000	293,000	295,000	300,000	305,000
Transfer to Reserves (Restart grant)								1,478,000				
Transfer to Stabilization Reserve	1,710,556											
Feasibility Study								96,000				
Rural Marketing Fund/Small Community	100,000							132,613	114,000			
Stimulate Well Services	3,515											
Hi Time Services	2,000											
Requisition for Taxes - District of Taylor												
Non-TCA Items								(717,033)				
Repay Skatepark reserve		1,629										
Transfer to Reserves (PSC Lease earned revenue)		46,654	46,654	46,654	46,654	46,654						46,654

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Transfer to Reserves (Revenue from Micro-Hydro)				66,305								
Transfer to Reserves (Cemetery)	11,824		16,797									
Transfer to Cemeteries care fund								2,889	3,326			
Transfer for SD60 lease								46,654		46,654		
Transfer to Reserves from Solid Waste Collection		52,067			130,041	66,510						
Transfer to Reserves from Solid Waste Disposal					13,071	27,206						
Transfer to Reserves from Water Services												
Transfer to Reserves from Sewer Services				72,336								
Transfer to Operating Reserves from Surplus												
Transfer to Operating Reserve-Interest												
Transfer to Statutory Reserve - Interest												
Transfer to Fire Services												450,000
Transfer to Reserves from Cemetery		10,787			-	10,400				7,475		20,000
Transfer to Reserves from School District Lease												
Transfer to Stabilization Accounts (RCMP Reserve)						183,110						
Transfer to Stabilization Accounts (Transit Surplus)					158,252							
Transfer to Operating Reserves from Surplus (CARIP)	9,319	18,319		19,059	89,216							
Offsetting Operating Expenditures	2,832,464	1,280,940	773,432	945,871	1,165,284	1,093,362	758,923	1,757,123	836,826	777,129	854,000	1,377,654
Total Government Transfers (Out)	33,771,488	35,182,159	33,770,555	34,205,429	36,879,167	34,578,085	36,019,770	34,998,168	39,418,722	34,512,223	34,906,554	35,070,029

HR Costs as a % of Total Revenues

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Budget	Budget								
Salaries, Wages and Employee benefits	17,302,842	19,080,499	20,346,324	21,455,791	23,403,776	23,712,573	25,248,523	24,625,758	26,569,540	28,288,460	29,365,042	31,913,930
Total Operating Expenses	43,866,621	45,597,310	46,123,386	48,370,078	51,310,560	51,607,422	53,694,270	56,535,638	55,346,272	63,201,535	65,823,284	69,668,375
Total Capital Expenditures (from F/Stmt)	24,628,662	20,537,557	19,871,629	18,638,806	33,778,425	27,282,953	40,991,087	34,697,608	46,773,149	54,237,440	52,236,857	52,236,857
	68,495,283	66,134,867	65,995,015	67,008,884	85,088,985	78,890,375	94,685,357	91,233,246	102,119,421	117,438,975	118,060,141	121,905,232
	25.26%	28.85%	30.83%	32.02%	27.51%	30.06%	26.67%	26.99%	26.02%	24.09%	24.87%	26.18%

Property Taxes as a % of Total Revenues

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Budget	Budget									
Municipal Taxes	24,326,061	26,263,577	29,483,277	31,973,798	31,858,191	31,714,481	31,644,307	31,511,915	32,560,427	34,763,864	37,567,094	39,127,233
Total Operating Revenue	55,319,795	59,812,250	64,828,184	66,728,126	61,951,331	60,576,913	60,919,899	60,288,015	63,093,315	66,641,881	70,946,890	73,820,390
Total Capital Revenue	20,310,236	21,723,646	24,642,043	26,332,183	26,759,588	25,890,850	27,675,244	29,457,696	30,747,298	28,307,220	28,928,948	29,540,360
	75,630,031	81,535,896	89,470,227	93,060,309	88,710,919	86,467,763	88,595,143	89,745,711	93,840,613	94,949,101	99,875,838	103,360,750
	32.16%	32.21%	32.95%	34.36%	35.91%	36.68%	35.72%	35.11%	34.70%	36.61%	37.61%	37.86%

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Cash Operating Surplus Deficit Analysis 2013 to 2024

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